

FOOD SERVICE MANAGEMENT -- OFFICERS' QUARTERS AND MESSES AFLOAT AND CHIEF PETTY OFFICERS' MESSES AFLOAT

**NAVSUP Publication 486
VOLUME II**

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**NAVAL SUPPLY SYSTEMS COMMAND
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**DEPARTMENT OF THE NAVY
NAVAL SUPPLY SYSTEMS COMMAND
WASHINGTON, DC 20376-5000**

**FOOD SERVICE MANAGEMENT -- OFFICERS' QUARTERS
AND MESSES AFLOAT AND CHIEF PETTY OFFICERS' MESSES AFLOAT
NAVSUP PUBLICATION 486, VOLUME II**

**NAVY DEPARTMENT
NAVAL SUPPLY SYSTEMS COMMAND
Washington, DC 20376-5000, 22 May 1992**

The instructions herein are issued for the reformation and guidance of all persons in the Naval Establishment and are effective upon receipt unless otherwise indicated.

This publication supersedes the Revision of July 1976 and all changes thereto.

A handwritten signature in black ink, appearing to read "R. R. Bidwell", is positioned above the printed name.

**R. R. BIDWELL
Deputy Commander,
Naval Supply Systems Command**

INTRODUCTION

to

FOOD SERVICE MANAGEMENT -- OFFICERS' QUARTERS AND MESSES AFLOAT AND CHIEF PETTY OFFICERS' MESSES AFLOAT

PURPOSE

Food Service Management -- Officers' Quarters and Messes Afloat and Chief Petty Officers' Messes Afloat will be identified as Revision of 1992 and changes thereto. A companion publication, Food Service Management -- General Messes has been issued.

The procedures contained in this publication establish policy for the operation and management of Navy general messes afloat and ashore. The procedures are designed to assist food service personnel in the proper performance of their assigned duties and to aid them in understanding and fulfilling the responsibilities of their individual tasks associated with general mess operations.

The procedures in this publication are the minimum essential to good food service management and are mandatory unless specifically stated as being optional. However, these procedures are not limiting when conditions warrant additional controls, and heads of supply departments, commanding officers, or higher authority may supplement procedures not in conflict with this publication when it is considered necessary.

AUTHORIZATION

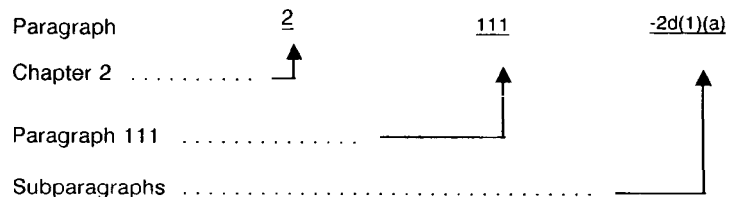
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ARRANGEMENTS OF SUBJECTS

The chapters of the publication are organized so that topics are in order as they occur under working conditions. An attempt also has been made to place all topics of a similar nature in the same chapter. Since there is much overlapping in the subjects discussed, complete separation of complimentary topics would not always be desirable. The present subject order sequence is designated to make it possible for the reader to pursue all aspects of a particular topic of interest with only a limited need for cross reference to other sections of the publication.

PARAGRAPH NUMBERING SYSTEM

The four digit paragraph number and its subparagraph designations may be broken down as follows:



Reference to Food Service Management -- General Messes in correspondence, messages, etc., will be shown in the following manner:

NAVSUP Publication 486 Volume II, par. 2111
NAVSUP Publication 486 Volume II, par. 2111- 2d(1)
NAVSUP Publication 486 Volume H, pars. 2111-2114

Paragraphs and subparagraphs may contain itemizations in which case reference to a specific item may be made as follows:

NAVSUP Publication 486 Volume H, par. 2111- 2d(1)(a) item 2

PAGE IDENTIFICATION -- PAGE NUMBERS

The pages of this publication are numbered in a separate series for each chapter. The pages of a chapter are numbered in sequence with arabic numerals from 1. Each page number is preceded by the number of the chapter. For example, the fifth page of Chapter 1 is numbered 1-5.

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The purpose of the illustrations in this publication is to show by means of charts or filled in forms the principles and procedures explained in the text. The illustrations do not necessarily show current names, dates and figures. These details are included so that the principles outlined in the written instructions may be delineated.

TABLE OF CONTENTS AND INDEX

The organization of this publication makes it possible to locate desired information easily by referring to the table of contents in the front of the publication to determine general location, and to the table of contents at the beginning of each chapter for specific location.

It is suggested that the reader follow the organization of the table of contents in locating desired information. Such information as does not logically lend itself to location by this method maybe located by reference to the index at the end of the publication.

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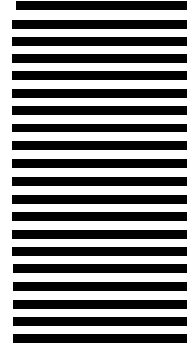
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FOOD SERVICE MANAGEMENT

VOLUME II

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CHAPTER 1

GENERAL

1000 PURPOSE

This volume sets the policies, regulations, and procedures for the operation of private messes afloat. These include:

- a. Flag Officers' Messes;
- b. Unit Commanders' Messes;
- c. Commanding Officers' Messes;
- d. Wardroom Messes;
- e. Chief Petty Officers' Messes.

Commanders and commanding officers in the fleet will ensure that officers' quarters and messes afloat and chief petty officers' messes afloat operate within the principles, concepts and guidelines of this publication.

1001 SCOPE

This publication applies to all private messes afloat. Recommendations for improvement to, or deviations from the manual may be requested in writing via the chain of command to the Commander, Naval Supply Systems Command (SUP 30).

1002 MISSION

Officers' and chief petty officers' messes afloat are established for the purpose of promoting and maintaining the well-being, morale, and efficiency of officers and chief petty officers by providing dining, lodging, social, and recreational facilities aboard ship.

1003 OFFICERS' MESSES AFLOAT

1. **GENERAL.** Officers' messes are generally categorized by their members and are defined as follows in subparagraphs 2-5.

2. **FLAG MESS.** When flag officers are regularly attached to ships they should establish their own mess and operate it with personnel assigned to their staff. Normally, the aide and staff division heads will be invited to be members of the flag mess. However, the admiral may invite such staff officers as they desire to join the flag mess. Staff officers not invited will become members of the ship's wardroom mess.

3. **UNIT COMMANDER'S MESS.** When a unit commander is regularly attached to a ship they may establish their own mess and operate it with personnel assigned to their staff. Normally, the commander's staff will be invited to be members of the mess. However the commander may invite such staff members as they desire. Staff officers not invited will become members of the ship's wardroom mess. If those ships which do not have separate unit commander and wardroom mess food preparation and storage facilities, the unit commander should join the wardroom mess and dine separately, if desired, rather than establishing a separate mess.

4. **COMMANDING OFFICER'S MESS.** The commanding officer of a ship may form his/her own mess. As a matter of custom, the commanding officer of a large ship will have his/her own cabin mess, while on small ships such as destroyers, the commanding officer generally eats in the wardroom mess. This is necessary, since on small ships the number of personnel assigned is insufficient to

support two officer messes. The ship's manpower authorization and strength will normally indicate whether or not the commanding officer is expected to have his/her own mess.

5. **WARDROOM MESS.** Officers aboard a ship other than those subsisting in a flag mess, unit commander's mess, or commanding officer's mess must join the wardroom mess. This mess is normally the largest officers' mess on a ship.

1004 CHIEF PETTY OFFICERS' MESSES AFLOAT

Chief petty officers and enlisted personnel of other armed forces in paygrades E-7, E-8 and E-9 will dine separately from junior enlisted personnel. Chapter 4 discusses the details of administrative management and operation of chief petty officer messes.

1005 OPERATION

1. **LOCATION AND DESIGNATION.** Officers' and chief petty officers' messes afloat will be physically located aboard ships and will be operated as integral parts of the Navy. Messes afloat will be designated as flag messes, unit commander's messes, commanding officer's messes, wardroom messes, and chief petty officers' messes.

2. **STATUS.** Messes afloat, are instrumentalities of the United States Government. Consequently, they are established, organized, operated, and controlled by official regulations issued by the Department of the Navy. Furthermore, they will not be operated for financial profit of any individual, group, or organization.

3. **MESSES ASHORE.** Officers' and chief petty officers' messes afloat are not authorized to be physically located and operated ashore. Such messes, if operated ashore, will be established and operated under the provisions of the Manual for Messes Ashore, NAVPERS 15951.

4. **EXCLUSIONS.** This manual does not apply to commissioned officers' messes ashore, chief petty officers' messes ashore, troop messes on transport ships in service with the Military Sealift Command, cabin passenger messes on commissioned ships of the transport type, and general messes.

1006 ESTABLISHMENT

Establishment of private messes afloat is influenced by a particular ship's design, manpower authorization, staffing, and embarked staffs.

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CHAPTER 2

ADMINISTRATIVE RESPONSIBILITY

2000 ADMINISTRATION AND TECHNICAL DIRECTION

The Chief of Naval Operations has assigned the responsibility for providing administrative and technical direction for the operation of private messes afloat to the Commander, Naval Supply Systems Command. The Commander, Naval Supply Systems Command has chartered the Commanding Officer, Navy Food Service Systems Office (NAVFSSO) with administering the Navy foodservice program. NAVFSSO issues directives and letters of guidance, requires financial reports, audits and inspections, and provides technical assistance and training for managers and operating personnel under authority delegated by the Commander, Naval Supply Systems Command.

2001 NAVY FOOD MANAGEMENT TEAMS AND DETACHMENTS

Officers' messes and chief petty officers' messes afloat may obtain technical assistance and on-the-job training through the Navy Food Management Teams and detachments. These teams and detachments are field activities of NAVFSSO. Procedures for requesting food management team assistance are described in NAVSUP Pub 486, Volume 1, para. 1003.

2002 COMMAND AND SUPPORT RESPONSIBILITIES

1. GENERAL. Fleet commanders, unit commanders, and commanding officers are responsible for the proper administration of officers' messes and quarters afloat, and chief petty officers' messes afloat which fall under their direction.

s. Regulatory Direction. Local quarters and mess regulations should be issued as appropriate for proper management and operation.

b. Inspections. Commanding officers will make, or cause to be made, regular inspections of quarters and messes under their command. Fleet commanders will include officers' messes and quarters and chief petty officer messes in command inspections scheduled under the provisions of OPNAV Instruction 5040.7 series. Appendix A provides a guide for conducting inspections.

2. BUDGETARY RESPONSIBILITY. Responsibility for budgeting for the maintenance of quarters and mess spaces, equipment, and other expenses chargeable to appropriated funds rests with the command authority to which the quarters and messes are attached.

2003 SHORTAGE OF MESS FUNDS

In all cases involving a deficit of mess funds, including suspected misappropriation, larceny, fraud, or robbery, the commanding officer will request an investigation by the Naval Investigative Service. If circumstances warrant, the commanding officer should convene a Judge Advocate General manual investigation to determine the facts and notify the immediate superior in command, type commander, and Commander, Naval Supply Systems Command (SUP 30) as appropriate.



FOOD SERVICE MANAGEMENT

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CHAPTER 3

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CHAPTER 3

ADMINISTRATION OF OFFICERS' MESSES AFLOAT

3000 FLEET AND UNIT COMMANDERS

Fleet commanders and unit commanders in the administration of ships under their command, are responsible for ensuring that officers' quarters and messes under their cognizance are operated and maintained within the standards prescribed in this publication.

3001 COMMANDING OFFICERS

Commanding officers are responsible for the proper operation and administration of the quarters and messes afloat in the command. As such, commanding officers will exert positive control of the messes through their capacity as mess president, or through the president of the mess if the commanding officer messes separately.

3002 MESS PRESIDENT

In all officers' messes afloat the senior line officer member of the mess, in command or in succession to command, will be the mess president. This officer will preside over the mess and ensure the preservation of order. In the absence of the mess president the senior line officer present in the mess will act as president. The mess president exercises a command function and is responsible for mess administration. The mess president presides over and maintains order, ensures compliance with this publication and other mess regulations, and upholds the customs and traditions of officer messing. The president of the mess will set the example for conduct and deportment expected of mess members, and will look after the welfare of mess members. The mess president will approve the menu and ensure that well balanced and nutritious meals are served.

3003 MESS TREASURER

1. **GENERAL.** A mess treasurer will be appointed for each officers' mess except in those instances when a wardroom mess officer is authorized and assigned for the wardroom mess per the ships manpower authorization. A mess treasurer will be appointed by the commanding officer for the wardroom mess (see page 3-9, Figure 3-1, for example) and the commanding officer's mess using personnel assigned to the ship. Flag officers and unit commanders will appoint a mess treasurer from personnel assigned to their immediate staffs. Frequent changes in personnel assigned mess treasurer duties should be avoided.

2. **ELIGIBILITY.** Commissioned officers, warrant officers, and enlisted personnel in paygrades E-6 and above are eligible to serve as mess treasurers for officers' messes afloat. Individuals charged with the custody and disbursement of public funds are ineligible for service as mess treasurer. However, the mess treasurer may be assigned the duties and perform the functions of mess caterer, and this practice is encouraged when possible on large ships, i.e. carriers. This assignment would be a primary duty vice the collateral duty of a mess caterer or a mess treasurer. Members of an embarked staff are ineligible for duties as treasurer for the wardroom and commanding officer's mess. The assignment of mess treasurer duties to enlisted members to officers' messes with multiple members is discouraged.

3. **FLAG, UNIT COMMANDER, AND COMMANDING OFFICER'S MESSES.** The assignment of mess treasurer duties to enlisted personnel for messes serving one officer, such as a flag mess, unit commander's mess, or commanding officer's mess is encouraged when possible.

3004 DUTIES AND RESPONSIBILITIES OF THE MESS TREASURER

The mess treasurer is responsible for keeping an account of receipts and expenditures from which an abstract of the financial condition of the mess may be determined at any time. Specifically, the mess treasurer will:

- a. Exercise overall supervision of the operation of the mess, including budgeting and comprehensive advance planning.
- b. Maintain accurate accounts and records for the mess.
- c. Verify the receipt of stocks of merchandise.
- d. Assume responsibility for the receipt, safekeeping, deposit, disbursement, and accountability of funds.
- e. Prepare monthly financial statements of the mess.
- f. Incur no indebtedness which cannot be defrayed with mess funds.
- g. Authorize in writing those individuals permitted to incur indebtedness in the name of the mess. (See page 3-10, Figure 3-2, for example.)
- h. Post a copy of each monthly financial operating statement in the mess area.
- i. Ensure that all bills are paid before leaving port. Should circumstances preclude payment, the mess treasurer will notify the commanding officer of the number and amount of unpaid bills on the day the ship leaves port.
- j. Determine the value of the mess share.
- k. Compute the monthly mess bills.
- l. Ensure the proper use of enlisted ration allowances commuted to the mess. (See Chapter 7.)
- m. Collect basic charges and surcharges as applicable for all meals purchased/made available from the general mess no later than 15 days following the end of the month in which the meals were purchased.
- n. Reimburse the food service officer for officer meals made available/purchased from the general mess no later than 15 days following the end of the month in which the meals were sold.
- o. Reimburse the food service officer for provisions purchased from the general mess no later than 15 days following the end of the month in which the provisions were sold.

3005 MESS CATERER

1. GENERAL. The commanding officer will appoint from personnel under his/her command a mess caterer for each officers' mess in operation, (see page 3-11, Figure 3-3, for example) except when a wardroom mess officer has been assigned, or when the mess treasurer has been assigned the duties of mess caterer. Flag officers and unit commanders will appoint a mess caterer from personnel assigned to their immediate staffs. A mess caterer may be assigned the duties and perform the functions of a mess treasurer, and this is encouraged when possible on large ships, i.e. carriers. This assignment would be a primary duty vice the collateral duty of a mess caterer or a mess treasurer. The assignment of mess caterer duties to enlisted personnel for messes serving one officer, such as a flag mess, unit commander's mess, or commanding officer's mess is encouraged when considered appropriate. An individual may be assigned the duties of mess caterer for more than one mess. Flag officers, unit commanders, and commanding officers will determine the period of time an individual will serve as mess caterer. In order to enhance the stability of mess operations, frequent changes in mess caterers should be avoided.

2. ELIGIBILITY. Commissioned officers, warrant officers, and enlisted personnel in paygrades E-6 and above are eligible to serve as mess caterers for officers' messes afloat.

3. QUALIFICATIONS. In view of the Supply Corps' technical knowledge in food service afloat and

the Supply Department's organizational responsibility to support messes, consideration should be given to the advantages of assigning the duties of mess caterer to Supply Corps personnel. Mess management specialists have considerable technical knowledge in mess operations and are qualified to serve as mess caterers.

3006 DUTIES AND RESPONSIBILITIES OF THE MESS CATERER

The mess caterer is responsible for the efficient management of officer quarters and the operation of the mess. Specifically, the mess caterer will:

- a. Supervise the procurement, storage, and issue of all provisions and supplies for quarters and messes.
- b. Obtain funds for provisions and supplies from the mess treasurer.
- c. Assume accountability to the mess treasurer for all funds received.
- d. Assume responsibility for government property in the mess.
- e. Assume responsibility for maintaining and repairing facilities and equipment.
- f. Assume responsibility for laundry and cleaning services for the quarters and the mess.
- g. Assume responsibility for providing linens and supplies for quarters and the mess.
- h. Obtain the concurrence of the mess president concerning menus.
- i. Supervise preparation and service of food.
- j. Supervise planning well-balanced and nutritious meals.
- k. Detail enlisted personnel within the mess.
- l. Assume responsibility for training and qualification of assigned enlisted personnel.
- m. Ensure enlisted personnel whose rations are commuted to the mess receive the same menu as that afforded to mess members. Enlisted personnel assigned to an officers' mess must have the opportunity to eat three meals per day.
- n. Stay fully aware of the skills inherent in the billet of leading foodservice petty officer and demand excellence in executing these skills. The mess caterer should depend on the experience, judgement, and pride of the leading petty officer to administer routine operations without excessive supervision.

3007 WARDROOM MESS OFFICER

The assignment of a wardroom mess officer to a ship eliminates the need for appointing both a mess treasurer and mess caterer. The wardroom mess officer is responsible for and will carry out the duties specified for both the mess treasurer and mess caterer. (See page 3-12, Figure 3-4, for example.)

3008 RELIEF OF MESS TREASURER, MESS CATERER, OR WARDROOM MESS OFFICER

1. **PERMANENT RELIEF.** Upon relief, an inventory of mess assets will be taken by both the relieved and relieving officers. The relieved officer will transfer to his/her successor all funds, merchandise, supplies, provisions, and equipment for which the officer is responsible. Records, accounts, vouchers, and bank accounts will be turned over to the relieving officer with a notation of all shortages, missing documents, or other deficiencies. A memorandum to the effect that this has been accomplished will be prepared in triplicate and signed jointly by both officers. (See pages 3-13 and 3-14, Figures 3-5 and 6, for examples.) The original memorandum will be delivered to the commanding officer for official files and a copy retained by each officer. If any item in connection with the transfer is considered unsatisfactory by the relieving officer, he/she will so indicate in the memorandum.

2. **TEMPORARY RELIEF.** Absences of 30 days or less are considered temporary absences. The mess treasurer, mess caterer, or wardroom mess officer need not be relieved for temporary absences. However, the commanding officer will appoint a temporary mess treasurer, mess caterer, or wardroom

mess officer for the duration of the absence and prescribe the extent of the duties for which the officer will be responsible. (See page 3-15, Figure 3-7, for example.) A permanent relief is required for absences greater than 30 days.

3009 AUDIT BOARDS

Flag officers, unit commanders, and commanding officers will appoint an audit board consisting of qualified military personnel. The audit board will be composed of at least three members, and none may be connected with the management of the mess they audit. One member will be an officer who will serve as the senior member. The other members will be commissioned officers, warrant officers, or qualified petty officers as appropriate. The senior member of the audit board should be equal in rank or senior to that of the custodian of mess funds. Audit boards may be established for each mess, or a single consolidated audit board may be established to audit all messes aboard the ship, including flag and unit commander messes, if desired. Consolidated audit boards are encouraged whenever feasible. A letter of appointment which details the duties and responsibilities of the audit board will be prepared for each member of the audit board. (See page 3-16, Figure 3-8, for example.)

3010 CONDUCTING AUDITS

The mess audit should provide an objective, unbiased review of the mess. Appendix F provides a local private mess audit check-off list that can be used as a guideline. Mess audits will be conducted monthly.

3011 MESS MEMBERS

1. **GENERAL.** The members of an officers' mess afloat are individually and collectively responsible for their own deportment. All officers regularly attached to an afloat command, including officers of other armed forces, foreign nations, officers of the National Oceanic and Atmospheric Administration, and officers of the Public Health Service, will be members of the appropriate mess.

2. **TEMPORARY ASSIGNMENT.** Active duty officers, naval reserve officers on active duty for training, officers of embarked amphibious units/detachments, Board of Inspection and Survey officers, and other officers in a temporary or transient status aboard for a period of less than thirty days will be extended the privilege of joining the mess. However, an officer temporarily aboard who declines to become a mess member will be afforded the privileges of the mess on a day-to-day basis.

3. **CIVILIAN PERSONNEL.** Government civilian employees and contract employees or representatives, if of a status that is equivalent to that of a naval officer, will be extended the privilege of becoming a member of the appropriate mess. If civilian personnel prefer not to be mess members, they will be afforded the privileges of the mess on a day-to-day basis. Civilian personnel must conform to the standards and routine of the mess.

3012 TABLE OF EQUIVALENCY

The following table of equivalency of government civilian employees to naval officer ranks may be used as a guide in the operation of officers' messes subsisting civilian personnel.

<u>Military Grade</u>	<u>General Schedule</u>
O-6 and above	GS- 15 and above
O-4 and O-5	GS-12 to GS-14
O-1 to O-3	GS-7 to GS-11

3013 MESS BILLS

1. **GENERAL.** All officers attached to a ship will belong to an officers' mess aboard the ship. Since officers' messes are private messes, officers will pay for their meals. A ship's design, manpower authorization, and manning level will have an impact on how messes choose to bill their members.

a. **Ships With Separate Officer Messing Facilities.** Ships with separate officer messing facilities have the physical capability for operating officers' messes separately from the general mess. At sea, all officers will pay by the equal mess bill method. In port, officers messes may sell individual meals on a credit basis.

(1) **Equal Mess Bill Method.** This method equally prorates the monthly mess bill among the members of the mess. Mess members must pay an equal monthly mess bill in advance to the mess treasurer. The mess bill should be sufficient to cover the cost of food consumed by the mess and provide for other expenses of the mess such as gifts or nonfood purchases.

(a) **Officers' Detached, Absent, or On Leave.** An officer permanently detached, ordered on temporary additional duty, hospitalized, or absent on approved leave will be entitled to a proportionate rebate for the period of absence. With the exception of emergencies, advance notice will be given to the mess treasurer.

(b) **New Members.** New members will be billed a proportionate share of the month's mess bill for the remaining days of the month.

(2) **Cost Per Meal Method.** In port, the president of the mess may prefer to charge individuals only for those meals eaten or requested. If the cost per meal method is used, each meal sold to individual officers must be documented on a NAVSUP Form 1046. The heading "Sale of General Mess Meals" will be lined through and an appropriate heading substituted, e.g., "Sale of Wardroom Mess Meals." The provisions of NAVSUP Pub 486, Volume 1, para. 8402 regarding procedures for the use of NAVSUP Form 1046 are applicable (substituting mess treasurer for food service officer). Rates for the sale of meals will be determined locally. However, the total mess bill should be sufficient to cover the cost of food consumed by the mess and provide for nonfood purchases and expenses of the mess.

(3) **Subsisting From the General Mess.** When the commanding officer determines that it is impractical and uneconomical to subsist a small number of officers in the established officers' mess during in port periods, weekends, or holidays, officers may purchase meals from the general mess. Credit procedures as outlined in NAVSUP Pub 486, Volume 1, para. 8402 should be followed acknowledging receipt of the meals.

b. **Messes Which Subsist From the General Mess.** In port, officers' messes which subsist from the general mess by design will follow the credit sale of meal procedures noted above. Additionally, officers will be required to pay for three meals for each full day at sea. On days entering or leaving port, officers will pay for meals served during the at sea period.

3014 MEAL PRICES AND PAYMENT METHODS

1. **GENERAL.** Meal prices must be sufficient to cover the cost of food and a proportionate share of other mess operating expenses borne by nonappropriated funds. With the exception of messes subsisting from the general mess, the mess treasurer will determine the selling price for each meal using the following equation:

Daily Rate	= Monthly food cost per member/30 days.
Breakfast	= Daily rate x .2
Lunch	= Daily rate x .4
Dinner	= Daily rate x .4
Brunch	= Daily rate x .4

2. MESSES SUBSISTING FROM THE GENERAL MESS. Meals will be sold at the rate prescribed by the Department of Defense" and published in NAVSUPINST 4061.9 series. New prices are promulgated annually. Mess treasurers should contact the food service officer to obtain current prices.

3. PER DIEM. Messes which subsist from the general mess are required to collect a surcharge for meals from those individuals subsisting from the mess on a temporary basis and who are drawing per diem. Messes which operate their own self-contained facility will sell meals at a daily rate sufficient to provide reimbursement of food costs and non appropriated operating expenses plus the surcharge rate. The total charge will be at a rate of not less than \$2.50 per day. Surcharge rates can be found in the current NAVSUPINST 4061.9 series.

4. COLLECTION FOR MEALS SOLD ON A CREDIT BASIS. The mess treasurer is responsible for maintaining the NAVSUP Form 1046 and collecting money for the credit sale of meals.

5. PAYMENT METHODS. Collection may be by either cash or check.

3015 GUESTS

1. POLICY. Every officers' mess must have a policy which distinguishes guests of individual members from guests of the mess.

2. MEMBERS GUEST. The cost of a meal for a members guest will be billed to the member at the end of each month. The consumption of a meal of a guest of a member will be recorded on the NAVSUP Form 1046. The bill provided to the mess members for the per meal charge basis comes from this form.

3. GUEST OF THE MESS. The cost of a meal for an official guest of the entire mess will be absorbed by all members of the mess.

4. RESPONSIBILITY OF THE PRESIDENT OF THE MESS. The president of the mess will ensure that imposing the cost of meals for guests of the entire mess is not abused or administered in a manner for the advantage of senior officer members of the mess.

3016 MESS SHARES

Working capital to operate officers' messes afloat is raised through the sale of mess shares to members. Only one share is sold to each member. As such, each member becomes an equal partner in the mess. The procedures for the financial management of mess shares are contained in Chapter 7.



DEPARTMENT OF THE NAVY
USS DUARTE (DD 901)
FPO SAN FRANCISCO 96601-0001

IN REPLY REFER TO
4061
Ser/121
JAN 1 1992

From: Commanding Officer
To: ENS A. B. SNYDER, USN, 123-45-6789

Subj: APPOINTMENT AS WARDROOM MESS TREASURER

Ref: (a) NAVSUP P-486, Vol II, para 3003
(b) NAVSUP P-486, Vol II, para 3004

1. In accordance with reference (a), you are hereby appointed as the Wardroom ~~Mess~~ Treasurer.
2. You are directed to carry out your duties and responsibilities as prescribed in reference (b).

J. P. Jones
J. P. JONES

JAN 2 1992

FIRST ENDORSEMENT

From: ENS A. B. SNYDER, USN, 123-45-6789
To: Commanding Officer

1. Appointment as Wardroom Mess Treasurer is accepted. I have familiarized myself with the provisions of reference (b) concerning this appointment.

Very respectfully,

A. B. Snyder
A. B. SNYDER

copy to:
supply officer
Wardroom Mess Caterer

Figure 3-1



DEPARTMENT OF THE NAVY
USSDUARTE (DO 901)
FPO SAN FRANCISCO 96801-0001

IN REPLY REFER TO
JAN 1 1992

MEMORANDUM

From: wardroom Mess Treasurer
To: MS3 T. J. WELTER, USN, 12345-6789

Subj: AUTHORITY TO INCUR INDEBTEDNESS IN THE NAME OF THE
WARDROOM MESS

Ref: (a) NAVSUP P-486, Vol II, para 3004-g

1. In accordance with reference (a), you are hereby authorized
to incur indebtedness in the name of the wardroom mess.


A. B. SNYDER

Figure 3-2



DEPARTMENT OF THE NAVY
USS DUARTE (DD 901)
FPO SAN FRANCISCO 988010001

IN REPLY REFER TO:
4061
Ser/121
JAN 1 1992

From: Commanding Officer
To: ENSA.B. SNYDER, USN, 123-45-6789
Subj: APPOINTMENT AS WARDROOM MESS CATERER
Ref: (a) NAVSUP P-486, Vol II, para 3005
(b) NAVSUP P-486, Vol II, para 3006

1. In accordance with reference (a), you are hereby appointed as the Wardroom Mess Caterer.
2. You are directed to carry out your duties and responsibilities as prescribed in reference (b).

J. P. Jones
J. P. JONES

JAN 2 1992

FIRST ENDORSEMENT

From: ENS A. B. SNYDER, USN, 123-45-6789
To: Commanding Officer

1. Appointment as Wardroom Mess Caterer is accepted. I have familiarized myself with the provisions of reference (b) concerning this appointment.

Very respectfully,

A. B. Snyder
A. B. SNYDER

copy to:
Supply Officer
Wardroom Mess Treasurer

Figure 3-3



DEPARTMENT OF THE NAVY
USSDUARTE (00 901)
FPO SAN FRANCISCO 9660 1-0001

IN REPLY REFER TO
4061
Ser/121
JAN 1 1992

From: Commanding Officer
To: ENS A. B. SNYDER, USN, 123-45-6789
Subj: ASSIGNMENT AS WARDROOM MESS OFFICER
Ref: (a) NAVSUP P-486, Vol II, para 3007
(b) NAVSUP P-486, Vol II, para 3004
(b) NAVSUP P-486, Vol II, para 3006

1. In accordance with reference (a), you are hereby assigned as the Wardroom Mess Officer.
2. You are directed to carry out your duties and responsibilities as prescribed in references (b) and (c).

J. P. Jones
J. P. JONES

JAN 21 1992

FIRST ENDORSEMENT

From: ENS A. B. SNYDER, USN, 123-45-6789
To: Commanding Officer

1. Assignment as Wardroom Mess Officer is accepted. I have familiarized myself with the provisions of reference (b) concerning this appointment.

Very respectfully,

A. B. Snyder
A. B. SNYDER

copy to:
Supply Officer

Figure 3-4



DEPARTMENT OF THE NAVY
USS DUARTE (DD 901)
FPO SAN FRANCISCO 90601-0001

IN REPLY REFER TO

JAN 1 1992

MEMORANDUM

From: **LTJG B. C. METTS**, USN, 234-56-7890
ENS A. B. SNYDER, USN, 123-45-6789
To: Commanding Officer

Subj: RELIEF OF **LTJG B. C. METTS**, USN, 234-56-7890 AS WARDROOM
MESS TREASURER ON BOARD **USS DUARTE (DD 901)** BY ENS A. B.
SNYDER, USN, 123-45-6789


Ref: (a) NAVSUP P-486, Vol II, para 3008-1

1. In accordance with reference (a), this letter of relief is submitted.
2. As of close of business on 31 December 1991, **LTJG B. C. Metts**, USN, 234-56-7890 has been properly relieved of his duties as Wardroom Mess Treasurer ON board **USS DUARTE (DD 901)** by ENS A.B. Snyder, USN, 123-45-6789.
3. All records, accounts, vouchers and bank accounts have been reviewed and found to be in satisfactory condition. An inventory of provisions worth \$218.19 were taken as well as \$563.29 worth of checks, money and balance in the checking account have been verified and receipted for by ENS A.B. Snyder.
4. There is no disagreement between these officers as to the conditions discussed.

Very respectfully,


B. C. METTS

Very respectfully,


A. B. SNYDER

copy to:
supply officer

Figure 3-5



DEPARTMENT OF THE NAVY
USS DUARTE (DD 901)
FPO SAN FRANCISCO 96001-0001

IN REPLY REFER TO

JAN 1 1992

MEMORANDUM

From : LTJG B. C. METTS, USN, 234-56-7890
ENS A. B. SNYDER, USN, 123-45-6789
To: commanding Officer

Subj : RELIEF OF LTJG B. C. METTS, USN, 234-56-7890 AS WARDROOM
MESS CATERER ON BOARD USS DUARTE (DD 901) BY ENS A. B.
SNYDER, USN, 123-45-6789

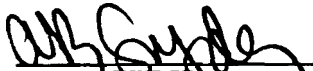
Ref : (a) NAVSUPP-486, Vol II, para 3008-1

1. In accordance with reference (a), **this** letter of relief is submitted.
2. **As** of close of **business** on 31 December 1991, LTJG B. C. Metts, USN, 234-56-7890 has been properly relieved of his duties as Wardroom Mess Caterer on board USS DUARTE (DD 901) by ENS A. B. Snyder, USN, 123-45-6789.
3. All equipment, records and **supplies** have been inventoried and receipted by ENS A. B. Snyder.
4. **An** inspection of all Wardroom spaces were conducted and the material condition of several of these **spaces** were found to be **in** a less than **satisfactory** condition. A long range Plan of action will be formulated to correct **these** discrepancies.
5. There **is** no disagreement between these officers as to the conditions discussed.

Very respectfully,


B. C. METTS

Very respectfully,


A. B. SNYDER

copy to:
supply **Officer**

Figure 3-6



DEPARTMENT OF THE NAVY
USS DUARTE (DD 901)
FPO SAN FRANCISCO 96601-0001

IN REPLY REFER TO

4061
Ser/121
JAN 1 1992

From: Commanding Officer
To: LTJG J. J. JAMES, USN, 345-67-8901

Subj: TEMPORARY APPOINTMENT AS WARDROOM MESS TREASURER

Ref: (a) NAVSUP P-486, Vol II, para 3008-2
(b) NAVSUP P-486, Vol II, para 3004

1. In accordance with reference (a), you are hereby appointed as temporary Wardroom Mess Treasurer.

2. You are directed to carry out your duties and responsibilities as prescribed in reference (b) on a temporary basis until that time when ENS A. B. Snyder, Wardroom Mess Treasurer, returns from leave which is expected to be approximately two weeks.

J. P. Jones
J. P. JONES

JAN 2 1992

FIRST ENDORSEMENT

From: LTJG J. J. JAMES, USN, 345-67-8901
To: Commanding Officer

1. Appointment as temporary Wardroom Mess Treasurer is accepted. I have familiarized myself with the provisions of reference (b) concerning this appointment.

Very respectfully,

J. J. James
J. J. JAMES

copy to:
supply Officer
Wardroom Mess Caterer

Figure 3-7



DEPARTMENT OF THE NAVY
USS DUARTE (DD 901)
FPO SAN FRANCISCO 96601-0001

IN REPLY REFER TO

4061
Ser/121
JAN 1 1992

From: Commanding Officer
To: LCDR O. P. LAMBERT, SC, USN, 456-78-9012
Subj: APPOINTMENT AS SENIOR MEMBER OF THE CONSOLIDATED PRIVATE
MESS AUDIT BOARD
Ref: (a) NAVSUP P-486, Vol II, para 3009
(b) NAVSUP P-486, Vol II, appendix F

1. In accordance with reference (a), you are hereby appointed as senior member of the Consolidated Private Mess Audit Board for all private messes.
2. You will direct that audits for each private mess be conducted monthly using reference (b) as an audit guide.

J. P. Jones
J. P. JONES

JAN 2 1992

FIRST ENDORSEMENT

From: LCDR O. P. LAMBERT, SC, USN, 456-78-9012
To: Commanding Officer

1. Appointment as senior member of the Consolidated Private Mess Audit Board for all private messes is accepted. I have familiarized myself with the provisions of references (a) and (b) concerning this appointment.

Very respectfully,

O. P. Lambert
O. P. LAMBERT

copy to:
supply officer
Wardroom Mess Treasurer
Chief Petty Officer Mess Treasurer

Figure 3-8

FOOD SERVICE MANAGEMENT

VOLUME II

CHAPTER 4

ADMINISTRATION OF CHIEF PETTY OFFICERS' MESSES AFLOAT

Commanding Officer	4000
Purpose and Staffing	4001
Mess President	4002
Mess Treasurer	4003
Responsibilities and Duties of the Mess Treasurer	4004
Relief of the Mess Treasurer	4005
Audit Boards	4006
Mess Members	4007
Mess Funds	4008
Mess Management Specialist Duties and Responsibilities	4009
Rotational Pool Personnel Utilization and Duties	4010
Administration and Operation	4011

1. The first part of the document is a list of the names of the people who were present at the meeting. The names are listed in alphabetical order. The names are: John Doe, Jane Smith, and Bob Johnson.

CHAPTER 4

ADMINISTRATION OF CHIEF PETTY OFFICERS' MESSES AFLOAT

4000 COMMANDING OFFICER

Commanding officers are responsible for the proper operation and administration of chief petty officers' messes afloat in the command. As such, commanding officers will exert positive control of the messes through the president of the mess and ensure that messes under their cognizance operate under the provisions of this manual.

4001 PURPOSE AND STAFFING

Master chief, senior chief, and chief petty officers of the Navy and other armed forces enlisted personnel in paygrades E-7, E-8 and E-9 will mess in a separate mess when space and supporting personnel are available. Chief petty officer messes will be staffed with one mess management specialist for each 75 members and one messman for each 15 members.

4002 MESS PRESIDENT

The chief petty officer who is senior for purposes of military authority will be the mess president. In the absence of the mess president the next senior chief petty officer present in the mess will act as president. The mess president exercises a command function and is responsible for mess administration. The mess president presides over and maintains order, ensures compliance with this publication and other mess regulations, and upholds the customs and traditions of the mess. The president of the mess sets the example for conduct and deportment expected of mess members. Chief petty officers not regularly attached to the ship or assigned to an embarked staff are ineligible for mess president.

4003 MESS TREASURER

The commanding officer will appoint a chief petty officer as mess treasurer. (See page 4-8, Figure 4-1, for example.) The duties of the mess treasurer will include those assigned to a mess caterer. No chief petty officer having supply subsistence, retail sales, or disbursing duties will be eligible to serve as mess treasurer. The commanding officer will determine the length of time an individual will serve as mess treasurer.

4004 RESPONSIBILITIES AND DUTIES OF THE MESS TREASURER

The mess treasurer is responsible for keeping an account of receipts and expenditures from which an abstract of the financial condition of the mess may be determined at any time. The mess treasurer is responsible for the efficient management and operation of the mess. Specifically the mess treasurer will:

- a. Supervise the overall administration, management, and operation of the mess.
- b. Maintain accurate accounts and records of the mess.
- c. Verify receipt of stocks and merchandise.
- d. Supervise procurement, storage and issue of all consumable provisions and supplies.
- e. Prohibit procurement of stores for the mess under an agreement whereby the supplier permits payment upon consumption.
- f. Assume responsibility for receipt, safekeeping, deposit, disbursement and accountability of mess funds.
- g. Prepare monthly financial statements of the mess.
- h. Incur no indebtedness which cannot be defrayed with mess funds

1. Authorize in writing those individuals permitted to incur indebtedness in the name of the mess. (See page 4-9, Figure 4-2, for example.)
- j. Post a copy of the monthly financial operating statement in the mess area.
- k. Ensure that all bills are paid before leaving port. Should circumstances preclude payment, the mess treasurer will notify the commanding officer of the number and amount of unpaid bills on the day the ship leaves port.
- l. Assume responsibility for government property in the mess.
- m. Assume responsibility for maintaining and repairing facilities and equipment.
- n. After obtaining the concurrence of the mess president, approve the menu.
- o. Supervise preparation and service of food.
- p. Plan well-balanced and nutritious meals.
- q. Detail the enlisted personnel assigned to the mess.
- r. Assume responsibility for training and qualification of assigned enlisted personnel.
- s. Ensure that enlisted personnel assigned to the mess, whose rations are commuted to the mess, receive the same menu as the members of the mess. This will be accomplished on the basis of providing three meals a day for each day which rations are commuted.
- t. Assume responsibility for and supervise the cleaning of equipment and spaces assigned to the mess and its members.
- u. Reimburse the food service officer for provisions purchased from the general mess no later than 15 days following the end of the month in which the provisions were purchased.

4005 RELIEF OF THE MESS TREASURER

1. **PERMANENT RELIEF.** Upon relief, an inventory of mess assets will be taken by both the relieved and relieving chief petty officers. The relieved chief petty officer will transfer to his/her successor all funds, merchandise, supplies, provisions, and equipment for which the mess treasurer was responsible. Records, accounts, vouchers, and bank accounts will be turned over to the relieving mess treasurer with a notation of all shortages, missing documents, or other deficiencies. A memorandum to the effect that this has been accomplished will be prepared in triplicate and signed jointly by both chief petty officers. (See page 4-10, Figure 4-3, for example.) The original memorandum will be delivered to the commanding officer for official files and a copy retained by each chief petty officer. Any item in connection with the relief which the relieving mess treasurer considers unsatisfactory will be so indicated in the memorandum.

2. **TEMPORARY RELIEF.** Absences of 30 days or less are considered temporary absences. The mess treasurer need not be relieved for temporary absences. However, the commanding officer will appoint a temporary mess treasurer for the duration of the absence and prescribe the extent of the duties for which the temporary mess treasurer will be responsible. (See page 4-11, Figure 4-4, for example.)

4006 AUDIT BOARDS

The goal of the mess audit is an unbiased review of the mess. Commanding officers will appoint an audit board consisting of qualified military personnel. (See page 4-12, Figure 4-5, for example.) The audit board will be composed of at least three members, and none may be connected with the management of the mess they audit. One member will be an officer who will serve as the senior member. The other members of the board will be commissioned officers, warrant officers, or qualified chief petty officers as appropriate. A letter of appointment which details the duties and responsibilities of the audit board will be prepared for each member of the audit board.

4007 MESS MEMBERS

The members of a chief petty officers' mess afloat are individually and collectively responsible for

their own propriety and deportment. Unless assigned to or serving in another mess, senior enlisted personnel in paygrades of E-7, E-8 and E-9 attached to or serving on a ship will belong to the chief petty officers' mess. Membership includes senior enlisted personnel assigned to an embarked staff, other armed forces enlisted personnel, and senior enlisted personnel in a transient or temporary duty status. Members will be familiar with and conform to the contents of this publication.

4008 MESS FUNDS

1. **GENERAL.** The chief petty officers' mess generates funds through commuting the ration allowance for each member, the mess management specialists and food service attendants assigned to the mess. Members may be assessed a nominal amount monthly if necessary to provide additional food items or other expenses of the mess.

2. **COMMUTED RATIONS.** Rations commuted to the chief petty officers' mess will be used to purchase food items only. Use of commuted rations for purposes other than subsistence is a violation of law, specifically Title 31, U.S. Code 628 which reads: "... sums appropriated for the various branches of expenditure in the public service shall be applied solely to the objects for which they were respectively made, and for no others." In this regard, the Comptroller of the Navy has ruled that commuted ration allowances in chief petty officers' messes may be used for subsistence only. Any other use of this money is a violation of law.

3. **ASSESSMENTS.** Normally, chief petty officer messes are expected to operate within their ration allowances, and assessments must be kept to a minimum. Assessments will be nominal and charged against permanent mess members only. These charges will be for additional food items and nonfood purchases. Temporary mess members, mess management specialists, food service attendants, and other personnel E-6 and below assigned to the mess will not be assessed extra fees.

4. **MESS SHARES.** Selling mess shares is prohibited.

5. **CASH REBATES.** Cash rebates of mess funds to mess members or any other party are prohibited.

6. **EXCESS MESS ASSETS.** Excess mess funds generated from commuting rations to the chief petty officers' mess will be rebated monthly to the disbursing officer for deposit to the Navy's subsistence appropriation. Chief petty officers' messes may retain a percentage of unexpended commuted rations for working capital. See Chapter 7, para. 7004-10.

4009 MESS MANAGEMENT SPECIALIST DUTIES AND RESPONSIBILITIES

1. **GENERAL.** Mess management specialists are responsible for performing the functions associated with the management and operations of messes and quarters afloat. The functional elements described below and associated tasks and duties contained within each functional area will normally be considered the responsibility of the mess management specialists. In cases where it is impractical to rely solely on mess management specialists, the rotational pool may be used to assist and support the mess management specialist personnel.

2. **CPO MESS.** Mess management specialist personnel are responsible for the following:

- a. supervising CPO mess personnel;
- b. determining the number of CPO's who will be aboard for meals;
- c. determining the number of guests expected and being alert for unexpected guests;
- d. ensuring that the proper number of tables and covers are provided to serve guests and CPO's;
- e. supervising the serving of all meals and ensuring that:

- (1) meals are properly served and on time;
- (2) CPO mess personnel uniforms are immaculate, unwrinkled, buttoned properly, and that the rules and requirements of personal hygiene are observed;
- (3) CPO mess personnel are attentive, alert, and do not lean on the sideboard or against the bulkheads during meal hours;
- f. avoiding waste of food and mess supplies of any kind; and
- g. assuring that the CPO mess and equipment are kept clean and neat at all times.

3. GALLEY. Mess management specialists are responsible for the following:

- a. preparing food for the CPO mess;
- b. keeping the galley clean and neat;
- c. keeping all cooking utensils, ranges, stowage places, and other equipment clean and free from grease;
- d. disposing of garbage from the galley; and
- e. drawing stores for use in preparing food in the galley.

4. LIVING SPACES. Mess management specialists are responsible for the following:

- a. supervising personnel assigned to provide basic living space maintenance; and
- b. ensuring that all tasks and duties are performed in a timely and efficient manner.

5. DUTY WATCH. Mess management specialists are responsible for the following:

- a. answering telephone calls in the CPO mess;
- b. keeping the CPO mess and associated spaces in good order;
- c. setting out food for CPO's having the late watch;
- d. keeping fresh coffee, cream, and sugar available;
- e. keeping the dishes washed and the galley clean; and
- f. making personal announcements to CPO's such as when meals are ready.

4010 ROTATIONAL POOL PERSONNEL UTILIZATION AND DUTIES

1. GENERAL. A rotational pool of enlisted personnel in paygrades E-1 through E-3 will be established to provide basic living space maintenance service in CPO quarters aboard ship. All personnel in paygrades E-1 through E-3 will be eligible for assignment to the rotational pool without exception, and normally will remain in the pool for a period not longer than 90 days. Petty officers will not be detailed to rotational pools except when E-3 and below personnel are not available.

2. LIVING SPACES. Rotational pool personnel will be responsible for the following:

- a. weekly pick up and delivery of bed linen.
- b. keeping all living and associated spaces clean by sweeping and dusting; shining sinks, mirrors and brightwork; scrubbing urinals, commodes and showers; emptying ashtrays and wastebaskets daily; vacuuming rugs; and waxing tiles.
- c. maintenance and cleaning of passageways and heads in CPO quarters.
- d. airing bedding, turning mattresses, vacuuming out bunks, and washing paint work quarterly.

3. FOOD SERVICE RELATED SPACES, FOOD SERVICE AND FOOD PREPARATION. As delineated in para. 4009, cleaning and maintenance of food service and related spaces including food service areas, food preparation areas and sculleries will normally be considered the responsibility of mess management specialist personnel. However, rotational pool personnel may be used to assist where it is impractical to rely solely on mess management specialists. Similarly, while chief petty

officer food service is a mess management specialist responsibility, the rotational pool may also be used to support this function, including service and food preparation efforts.

4011 ADMINISTRATION AND OPERATION

With the exceptions noted in this chapter and elsewhere in this publication, chief petty officers' messes will be administered and operated under the same instructions governing officers' messes. Records, reports, financial management, monthly financial operating statements, audits, inspections, inventories, and the procurement, storage, and issue of consumable supplies and provisions are applicable for the operation and management of chief petty officers' mess.




DEPARTMENT OF THE NAVY
USSDUARTE(DD 901)
FPOSAN FRANCISCO 96601 -0001

IN REPLY REFER TO
4061
Ser/121
JAN 1 1992

From: Commanding Officer
To: BMC A. B. SNYDER, USN, 123-45-6789
Subj: APPOINTMENT AS CHIEF PETTY OFFICER MESS TREASURER
Ref: (a) NAVSUP P-486, Vol II, para 4003
(b) NAVSUP P-486, Vol II, para 4004

1. In accordance with reference (a), you are hereby appointed as the **Chief** Petty Officer Mess Treasurer.
2. You are directed to **carry out** your duties and responsibilities as prescribed in reference (b).


J. P. JONES


JAN 2 1992

FIRST ENDORSEMENT

From: BMC A. B. SNYDER, USN, 123-45-6789
To: Commanding Officer

1. Appointment as Chief Petty Officer Mess Treasurer is accepted. I have familiarized myself with the provisions of reference (b) concerning this appointment.

Very respectfully,


A. B. SNYDER

copy to:
Supply Officer

Figure 4-1



DEPARTMENT OF THE NAVY
USS DUARTE (DD 901)
FPO SAN FRANCISCO 06601-0001

IN REPLY REFER TO
JAN 1 1932

MEMORANDUM

From: Chief Petty Officer Mess Treasurer
To: MS3 T. J. WELTER, USN, 123-45-6789

Subj: AUTHORITY TO INCUR INDEBTEDNESS IN THE NAME OF THE CHIEF
PETTY OFFICER MESS

Ref: (a) NAVSUP P-486, Vol II, para 4004-i

1. In accordance with reference (a), you are hereby authorized
to **incur** indebtedness in the **name** of the **chief petty** officer
mess.

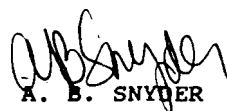

A. B. SNYDER

Figure 4-2



DEPARTMENT OF THE NAVY
USS DUARTE (DD 901)
FPO SAN FRANCISCO 96601-0001

IN REPLY REFER TO
JAN 11 1992

MEMORANDUM

From: QMC B. C. METTS, USN, 234-56-7890
BMC A. B. SNYDER, USN, 123-45-6789
To: Commanding Officer
Subj: RELIEF OF QMC B. C. METTS, USN, 234-56-7890 AS CHIEF
PETTY OFFICER MESS TREASURER ON BOARD USS DUARTE (DD 901)
BY BMC A. B. SNYDER, USN, 123-45-6789

Ref: (a) NAVSUP P-486, Vol II, para 4005

1. In accordance with reference (a), this letter of relief is submitted.
2. As of close of business on 31 December 1991, QMC B. C. Metts, USN, 234-56-7890 has been properly relieved of his duties as Chief Petty Officer Mess Treasurer on board USS DUARTE (DD 901) by BMC A. B. Snyder, USN, 123-45-6789.
3. All records, accounts, vouchers and bank accounts have been reviewed and found to be in satisfactory condition. An inventory of provisions worth \$218.19 were taken as well as \$563.29 worth of checks, money and balance in the checking account have been verified and receipted for by BMC A. B. Snyder.
4. All equipment, records and supplies have been inventoried and receipted by BMC A. B. Snyder.
5. An inspection of all CPO spaces were conducted and the material condition of several of these spaces were found to be in a less than satisfactory condition. A long range plan of action will be formulated to correct these discrepancies.
6. There is no disagreement between these chief petty officers as to the conditions discussed.

Very respectfully,

B.C. Metts
B. C. METTS

Very respectfully,

A.B. Snyder
A. B. SNYDER

copy to:
Supply Officer

Figure 4-3



DEPARTMENT OF THE NAVY
USS DUARTE (DD 901)
FPO SAN FRANCISCO 96601-0001

IN REPLY REFER TO
4061
Ser/121
JAN 119:2

From: Commanding Officer
To: ETC J. J. JAMES, USN, 345-67-8901

Subj: TEMPORARY APPOINTMENT AS CHIEF PETTY OFFICER MESS
TREASURER

Ref: (a) NAVSUP P-486, Vol II, para 4005-2
(b) NAVSUP P-486, Vol II, para 4004

1. In accordance with reference (a), you are hereby appointed as temporary Chief Petty Officer Mess Treasurer.

2. You are directed to carry out your duties and responsibilities as prescribed in reference (b) on a temporary basis until that time when BMC A. B. Snyder, Chief Petty Officer Mess Treasurer, returns from leave which is expected to be approximately two weeks.

J. P. Jones
J. P. JONES

JAN 21992

FIRST ENDORSEMENT

From: ETC J. J. JAMES, USN, 345-67-8901
To: Commanding Officer

1. Appointment as temporary Chief Petty Officer Mess Treasurer is accepted. I have familiarized myself with the provisions of reference (b) concerning this appointment.

Very respectfully,

J. J. James
J. J. JAMES

copy to:
Supply Officer

Figure 4-4



DEPARTMENT OF THE NAVY
USS DUARTE (DD 901)
FPO SAN FRANCISCO 96601-0001

IN REPLY REFER TO
4061
Ser/121
JAN 11992

From: Commanding Officer
To: SKC O. P. LAMBERT, USN, 456-78-9012

Subj: APPOINTMENT AS MEMBER OF THE CONSOLIDATED PRIVATE MESS
AUDIT BOARD

Ref: (a) NAVSUP P-486, Vol II, para 4006
(b) NAVSUP P-486, Vol II, appendix F

1. In accordance with reference (a), you are hereby appointed as member of the Consolidated Private Mess Audit Board for all private messes.
2. You will conduct a monthly audit of all private messes using reference (b) as an audit guide.

J. P. Jones
J. P. JONES

JAN 21992

FIRST ENDORSEMENT

From: SKC O. P. LAMBERT, USN, 456-78-9012
To: Commanding Officer

1. Appointment as member of the Consolidated Private Mess Audit Board for all private messes is accepted. I have familiarized myself with the provisions of references (a) and (b) concerning this appointment.

Very respectfully,

O. P. Lambert
O. P. LAMBERT

copy to:
Supply Officer
Wardroom Mess Treasurer
Chief Petty Officer Mess Treasurer

Figure 4-5

FOOD SERVICE MANAGEMENT

VOLUME II

CHAPTER 5

OFFICERS' QUARTERS AND MESSSES AFLOAT

PART A: INTRODUCTION

Custom, Tradition, and Ceremony	5000
Wardroom Standards	5001
Habitability	5002
Quality of Facilities, Service, and Meals	5003
Use of Wardroom and Staterooms	5004
Association with Mess Personnel	5005

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Subsisting Officers and Assigned Enlisted Personnel	
from the Generalness	5103
Service	5104
Personal Service	5105
Alcoholic Beverages	5106

CHAPTER 5
OFFICERS' QUARTERS AND MESSES AFLOAT
PART A: INTRODUCTION

5000 CUSTOM, TRADITION, AND CEREMONY

1. **INFLUENCE ON MILITARY SERVICE.** Custom, tradition, and ceremony exert a profound influence on human behavior throughout life. This influence is particularly marked in the military service which, in the nature of things, lends itself to passing on and perpetuating the more venerated customs, traditions, and ceremonies. Such stimuli, when understood and properly directed, can be of incalculable value to "esprit de corps". It is on discipline that the strength of the Naval Service rests, and ceremony to a marked degree enhances discipline. Proper dignified ceremony is more often in keeping with good custom than the lack of it. Every opportunity should be used to develop pride and discipline by the example of ceremony.

2. **WARDROOM LIVING.** The customs and traditions of wardroom living are dictated by propriety, good manners, and common sense. Since wardroom members are officers and gentlemen/ladies, the standards of social conduct, deportment, and dress expected of officers and gentlemen/ladies must be required in the wardrooms of the fleet and expected of their members both afloat and ashore.

5001 WARDROOM STANDARDS

To instill in their officers a respect for and habitual practice of these naval customs and traditions, commanding officers must require the highest standards of service, habitability, and cleanliness in their wardroom, and of neatness, decorum, and orderly manner of living in the members. While the degree of formality must, as a practical matter, differ between an aircraft carrier and a destroyer escort because of differences in physical facilities and number of personnel assigned, no ship in the fleet is so lacking in facilities or personnel that the minimum standards prescribed herein cannot be met.

5002 HABITABILITY

Wardroom country is each officer's seagoing home. It should exhibit the maximum in habitability regarding meal preparation and dining facilities, berthing arrangements, appearance and decor, lighting, ventilation, and noise level. The structure and installed equipment provided in construction is but a base upon which attractive and comfortable facilities must be built. The guidance of the commanding officer and the interest and efforts of all officers are required.

5003 QUALITY OF FACILITIES, SERVICE, AND MEALS

The quality and variety of china, silverware, linens, and equipment in the ship's allowance list are the minimum required and therefore must be maintained, augmented as necessary, and used when appropriate. Alert, attentive, well-trained, and well-groomed food preparation personnel must be expected and required. The service of varied, well-prepared, and attractively presented meals must likewise be expected and required. The achievement of high standards of facilities and food service depends on the cooperation of all mess members, which in turn must be elicited by the commanding officer.

b. Inspection. In addition to a thorough inspection for cleanliness, all food service machinery and equipment will be carefully examined by the personnel who operate the machinery for loose nuts, bolts, parts, connections, and the like, before beginning operations. This inspection each morning is especially important afloat where machinery is subject to a high degree of continuous vibration. Also afloat, a thorough inspection of machinery will always be made after firing the guns and upon completion of any structural tests to which the ship may be subjected.

c. Lubrication. Maintenance personnel should assume independent responsibility for proper lubrication of food service machinery and equipment.

d. Speed of Machinery. Under no circumstances will the speed of food service machinery be maintained in excess of that prescribed by the manufacturer.

5102 FOOD SUPPLIES

Officers' messes purchase their own food. Supplies can be obtained from any approved source, including the ship's supply officer. Many of the items available in the Navy supply system or in the open market are authorized to be purchased only for general messes of certain specified sizes, and the supply officer will have on board only those authorized for his/her facility. Many of these items in the supply system are tailored for smaller general messes with limited storage space. They are eminently suitable for officers' messes for those reasons, and should always be considered in menu planning and purchased for inventory. The supply officer is authorized under existing regulations to purchase any item for resale to private messes, even though he/she is not authorized to purchase it for the general mess. (See NAVSUPP-486, Vol. 1, para. 5102.)

5103 SUBSISTING OFFICERS AND ASSIGNED ENLISTED PERSONNEL FROM THE GENERAL MESS

When a self-sufficient wardroom pantry or galley is not provided, if the pantry or galley is under repair, or if a shortage of enlisted personnel precludes operation of a separate mess, officers may subsist from the general mess. During in-port periods, it may also be uneconomical to operate the officers' mess galley for some meals during weekends and holidays, and during leave periods when only a small number of officers are on board. This may be done under the prescribed criteria in NAVSUPP-486, Vol. 1, para. 8300.2, and as outlined in Chapter 7 herein. Subsistence from the general mess involves only the purchase of prepared meals from the general mess and regular wardroom service is to be maintained. When a self-sufficient wardroom pantry or galley is provided and the commanding officer desires to purchase meals from the general mess on a regular basis, a letter notifying Commanding Officer, Navy Food Service Systems Office, Washington, DC 20374-1662, shall be submitted via the type commander. (See page 5-9, Figure 5-1, for example.)

5104 SERVICE

1. GENERAL

a. Assigned Personnel. Service is provided by the assigned personnel. Except in the smallest ships, the number of personnel authorized is designed to supply the full range of services defined by the skill required of the mess management specialist group rating.

b. Shortages of Personnel. Shortages of food service personnel may occur from time to time to the extent of requiring a reduction in normal services. Commanding officers must ensure an equitable distribution of services among all officers aboard. Reduced services must be progressively restored as the number of food service personnel approaches the allowance level. In a like manner, a shortage of food service personnel will require streamlining of service. This must be done by

simplifying meals, not by neglecting proper service. If the MS on-board count is reduced to the point where some general functions cannot be performed to a satisfactory level, those functions listed in Section VII of the Standards of Food Service (NAVSUPINST 4061.11 series) may be investigated as possible avenues of relief until temporary manpower problems are alleviated.

c. **Maintenance of Standards for Serving Meals.** Heavy demands are placed upon the time and energy of officers in today's Navy. Shortages of mess management specialist personnel must not be justification for reduction in standards such that properly served meals are not available in the mess at normal meal hours, regardless of the number of officers aboard.

2. WARDROOM SERVICE. To maintain proper standards in wardrooms, service must be organized to:

a. Provide individual table service at the breakfast meal and on those special occasions deemed appropriate by the president of the mess and the commanding officer. Individual service may also be necessary because of physical constraints of space or for other reasons, and in this regard, type commander and fleet commander guidance should be followed. At all other meals, family or buffet style food service will be used in officers' messes afloat.

b. Provide duty watch service to tend the wardroom and provide food for the late watch.

c. Keep the wardroom clean and neat at all times.

d. Provide meal service in an efficient, timely, and courteous manner.

3. STATEROOM SERVICE. Minimum standards of stateroom service must be organized to:

a. Deliver and return laundry and dry cleaning from the ship's laundry as scheduled and requested.

b. Make up beds daily for commanding officers, executive officers, unit commanders, and officers in paygrades O-5 and above or their equivalents. Change bed linens weekly.

c. Maintain staterooms and associated spaces in a high standard of cleanliness.

4. MAIL SERVICE. Mess personnel may be designated, in conformance with the ship's routine, to act as mail orderlies. At mail call he/she will draw officers' mail from the postal clerk and deliver it to them. Mail must never be placed in the wardroom. The mail service personnel must not be required to mail or pick up registered, certified, or insured mail.

5. PANTRY LINEN SERVICE. Linen service will provide:

a. Clean pantry towels daily.

b. Clean mess jackets, in good repair and in proper sizes, at least three times a week.

5105 PERSONAL SERVICE

The following services are considered of a personal nature and therefore are the sole responsibility of individual officers:

1. Bed making and bed linen changing except as noted in paras. 5104.3 and 6004.2.

2. Care, maintenance and orderliness of personal effects which include military uniforms, uniform

accessories, and shoes.

3. Sorting and stowage of personal laundry.

5106 ALCOHOLIC BEVERAGES

Sherry, wine, and beer may be served to American or foreign visitors in wardroom and flag messes on naval vessels in support of diplomatic and community relations goals. The authority, accountability and control of these alcoholic beverages are prescribed by the Secretary of the Navy and contained in SECNAVINST 1700.11 series. These beverages shall be purchased using funds of the hosting private mess. Under no circumstances shall general mess funds be used for the purpose of purchasing alcoholic beverages.



DEPARTMENT OF THE NAVY
USS DUARTE (DD 901)
FPO SAN FRANCISCO 80601-0001

IN REPLY REFER TO
4061
Ser T/028
JAN 1 1992

From: Commanding Officer, USS DUARTE (DD-901)
To: Commanding Officer, Navy Food Service Systems Office
Info: Commander Naval Surface Force, United States Pacific Fleet

Subj: SUBSISTING OFFICERS ON A CONTINUOUS BASIS FROM THE GENERAL MESS

Ref: (a) NAVSUP P-486, Vol II, para 5103

1. In accordance with reference (a), the purchase of meals from the General Mess (GM) on a continuous basis for the purpose of subsisting officers in the Wardroom commenced on 1 January 1992.

J. P. Jones
J. P. JONES

Figure 5-1



FOOD SERVICE MANAGEMENT

VOLUME II

CHAPTER 6

ASSIGNMENT AND ADMINISTRATION OF ENLISTED PERSONNEL IN MESSES AFLOAT

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PART C: ADMINISTRATION OF ENLISTED RATIONS COMMUTED TO A MESS

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inequitable Commutations of Rations	6201
Subsisting Enlisted Personnel	6202
Scope	6203



CHAPTER 6

ASSIGNMENT AND ADMINISTRATION OF ENLISTED PERSONNEL IN MESSES AFLOAT

PART A: ASSIGNMENT, RESPONSIBILITIES AND DUTIES

6000 MESS MANAGEMENT SPECIALIST PERSONNEL

Personnel of the mess management specialist rating and other enlisted personnel are assigned to officers' country to provide food service, to care for designated spaces, and to man assigned battle stations. In providing for the health and well-being of the officers attached, and releasing officers' time for assigned duties, food service personnel are performing a vital service to the ship and to the Navy. The work of the food service personnel is a key factor in the morale of any wardroom. For this reason, it is essential that the work assignments be accomplished in an efficient and timely manner, that service be prompt and cheerful, that the compartments and rooms be clean at all times, and that training be provided to ensure that the requirements and the niceties of custom and etiquette are observed. It is equally essential that the officers recognize the importance of food service personnel by complimenting them for work well done. The proper performance of food service personnel is the collective responsibility of all members of the wardroom.

6001 MESS MANAGEMENT SPECIALIST ALLOWANCE

1. **GENERAL.** The mess management specialist allowance is established by the manpower authorization for each ship or command. The number of mess management specialists assigned to a ship will vary considerably because of the size and design of the ship, the number of officers assigned, and the number of messes operated, i.e., commanding officer's mess, wardroom mess, chief petty officers' mess, etc. The manpower authorizations for ships do not, in every instance, specify the number of mess management specialists allocated to each mess. In those cases, the OPNAVINST 3120.32, which provides the percentages allowed, should be used in the assignment of mess management specialists to more than one mess and should be equitably accomplished based on the size and numbers of members in each mess. An inequitable distribution to serve the interests of a small mess operation and to the detriment of a larger mess operation will be prohibited.

2. **FLAG OFFICERS' MESSES.** Flag officers' messes will be assigned mess management specialists in accordance with the approved manpower authorization.

3. **COMMANDING OFFICERS' MESSES.** Commanding officers' messes and other small messes supporting a single officer will not be assigned more than two mess management specialists on a permanent basis. Commanding officers may temporarily augment the mess management specialists assigned to their mess when entertaining guests to provide adequate service using mess management specialists from other messes on the ship. However, such augmentation will not be on a permanent basis and the ration allowances for the personnel assigned temporarily will not be commuted to the commanding officers' mess.

6002 MESS MANAGEMENT SPECIALISTS' ASSIGNMENTS AND ORGANIZATION

1. **GENERAL.** In most ships, personnel allowance do not provide mess management specialists to separately fill all assignments contained in this manual, however, mess management specialists along with rotational pool personnel can be organized to perform all required functions. Individuals of the mess management specialist rating should be assigned to officers' messes and stateroom spaces in

supervisory capacities for sufficient periods of time to provide for continuity in the performance of assigned duties and teamwork in coordinating total officer support efforts. In this same regard, those duties which are less desirable and which require only minimum technical and professional competence should be rotated among assigned mess management specialist personnel to the maximum extent possible. This will ensure that all personnel assigned are provided an equal opportunity for professional growth and eventual advancement.

2. LEADING MESS PETTY OFFICER. The senior enlisted person assigned is the leading food service petty officer responsible to the mess caterer for the supervision of food service personnel and the day-to-day details of mess management. He/she supervises and trains assigned personnel, directs the procurement, preparation, and service of food, and works out the details of menus and seating plans for the approval of the mess caterer and the president. During meals he/she stations himself/herself in the wardroom to oversee the service and ensure that it is properly performed. A good leading food service petty officer will quickly determine the preferences of the members of the mess and adjusts meal planning accordingly. He/she will have a thorough knowledge of food and of menu planning, and will demonstrate great pride in his/her work.

6003 MESS MANAGEMENT SPECIALIST DUTIES AND RESPONSIBILITIES

1. GENERAL. Mess management specialists are responsible for performing the functions associated with the management and operations of messes and quarters afloat. The functional elements described below and associated tasks and duties contained within each functional area will normally be considered the responsibility of the mess management specialists. In cases where it is impractical to rely solely on mess management specialists, the rotational pool may be used to assist and support the mess management specialist personnel.

2. WARDROOM. Mess management specialist personnel are responsible for the following:

- a. supervising wardroom mess personnel;
- b. determining the number of officers who will be aboard for meals;
- c. determining the number of guests expected and being alert for unexpected guests;
- d. ensuring that the proper number of tables and covers are provided to serve guests and officers;
- e. supervising the seating arrangement for meals;
- f. seeing that the "buck" is in its proper place before each meal;
- g. supervising the serving of all meals and ensuring that:
 - (1) meals are properly served and on time;
 - (2) wardroom personnel uniforms are immaculate, unwrinkled, buttoned properly, and that the rules and requirements of personal hygiene are observed;
 - (3) wardroom personnel are attentive, alert, and do not lean on the sideboard or against the bulkheads during meal hours;
- h. changing soiled linens and napkins;
- i. avoiding waste of food and mess supplies of any kind;
- j. assuring that the wardroom and equipment are kept clean and neat at all times; and
- k. assuring table and chair covers are dry cleaned quarterly; drapes semiannually.

3. GALLEY. Mess management specialists are responsible for the following:

- a. preparing food for the wardroom mess;
- b. keeping the galley clean and neat;
- c. keeping all cooking utensils, ranges, stowage places, and other equipment clean and free from grease;
- d. disposing of garbage from the galley; and
- e. drawing stores for use in preparing food in the galley.

4. PANTRY. Mess management specialists are responsible for the following:

- a. keeping the pantry and equipment clean and neat;
- b. ensuring leftover food is stored properly in a sanitary manner;
- c. polishing silverware and serving dishes;
- d. taking inventory of all silver;
- e. drawing and stowing stores;
- f. assisting in preparing food for the wardroom mess;
- g. keeping the wardroom mess storeroom clean;
- h. disposing of all garbage from the pantry; using proper plastic disposal procedures
- i. handling all linens used in the pantry; and
- j. ensuring all dishes are washed.

5. STATEROOM AND LIVING SPACES. Mess management specialists are responsible for the following:

- a. supervising personnel assigned to provide basic officer stateroom and living space maintenance; and
- b. ensuring that all tasks and duties are performed in a timely and efficient manner.

6. DUTY WATCH. Mess management specialists are responsible for the following:

- a. answering telephone calls in the pantry and wardroom;
- b. keeping the wardroom and associated spaces in good order;
- c. setting out food for officers having the late watch;
- d. keeping fresh coffee, cream, and sugar available;
- e. keeping the dishes washed and the pantry clean; and
- f. making personal announcements to officers such as when meals are ready, and changes in uniform.

6004 ROTATIONAL POOL PERSONNEL UTILIZATION AND DUTIES

1. GENERAL. A rotational pool of enlisted personnel in paygrades E-1 through E-3 will be established to provide basic stateroom and associated space maintenance services in officers' quarters aboard ship. All personnel in paygrades E-1 through E-3 will be eligible for assignment to the rotational pool without exception, and normally will remain in the pool for a period not longer than 90 days. Petty officers will not be detailed to rotational pools except when E-3 and below personnel are not available. However, exceptions may be made in the case of commanding officers and unit commanders' messes, where mess management specialist personnel may be used to perform stateroom functions and maintenance, including bed making services.

2. STATEROOM AND LIVING SPACES. Rotational pool personnel will be responsible for the following:

- a. daily bed making services and weekly bed linen changing (only for commanding officers, executive officers, unit commanders and officers in paygrades O-5 and above or their equivalent.)
- b. keeping all staterooms and associated living spaces clean by sweeping and dusting; shining sinks, mirrors and brightwork; scrubbing urinals, commodes and showers; emptying ashtrays and wastebaskets daily; vacuuming rugs; and waxing tiles.

c. maintenance and cleaning of passageways and heads in officer's quarters.

d. ensuring that officers' beds have clean linen and that soiled hand and bath towels are changed twice weekly; and

e. airing bedding, turning mattresses, vacuuming out bunks, washing paint work, and having chair covers and bedspreads dry cleaned quarterly.

3. **FOOD SERVICE RELATED SPACES, FOOD SERVICE AND FOOD PREPARATION.** As delineated in para. 6003, cleaning and maintenance of food service and related spaces including food service areas, food preparation areas and sculleries will normally be considered the responsibility of mess management specialist personnel. However, rotational pool personnel may be used to assist where it is impractical to rely solely on mess management specialists. Similarly, while officer food service is a mess management specialist responsibility, the rotational pool may also be used to support this function, including wardroom service and food preparation efforts.

PART B: NAME TAGS, TRAINING AND PUBLICATIONS

6100 NAME TAGS FOR ENLISTED PERSONNEL

The publication, U.S. Navy Uniform Regulations (NAVPERS 15665 series) Chapter 1, contains general regulations prescribing uniform apparel to be worn by mess management specialists and other food service enlisted personnel, including the wearing of name tags indicating name, rate, and command to which assigned. The wearing of name tags will assist officers and guests in correctly addressing the mess management specialist and other food service enlisted personnel during meals and at other times.

6101 MESS PERSONNEL TRAINING PROGRAM

An effective training program for mess personnel is vital to establishing and maintaining proper mess standards. A division officer's notebook, with proper up-to-date records, written delegation of duties and responsibilities, and outlined training lessons with definite objectives, is as important for the mess management specialist as for any other division in the ship. It is a training program in which the commanding officer, executive officer, medical officer, supply officer, chaplain, caterer, and other officers, including the junior ensign, have an intimate and personal interest. All mess management specialists must be rotated into the positions of galley and pantry personnel, under the close supervision of the leading mess petty officer, to ensure their qualification in cooking. This is necessary both for their own personal growth and to broaden the base skills upon which to establish duty sections. (See NAVSUPP-421, Chapter 8).

6102 PUBLICATIONS

A complete and current file of directives and guides for the use of the mess caterer and assigned personnel is essential to the proper operation of officers' messes. The presence and use of the necessary publications will assist in ensuring that the required standards of food preparation, wardroom service, and stateroom service are met. Further, a complete set of applicable directives must be available for the use of personnel preparing for advancement in the rate. Therefore, each mess must make available and ensure the use, as appropriate, of the publications tabulated in Appendix B. The list of publications is intended as a minimum requirement. The use of additional publications, favorite family recipes, and the like is encouraged.

PART C: ADMINISTRATION OF ENLISTED RATIONS COMMUTED TO A MESS

6200 GENERAL

Flag officers, unit commanders, and commanding officers will require enlisted personnel of any rate assigned, for duty in a mess other than the general mess to subsist either in the mess to which they are assigned provided such a mess is operational and self-sufficient, or in the general mess. Rotational personnel with assigned duties that do not include wardroom or associated space tasks, and who are assigned solely to the maintenance of stateroom and associated spaces, will subsist from the general mess. Every chief petty officer attached to or embarked in a ship in which a separate chief petty officers' mess is established will, unless assigned for duty and subsisting in another mess, belong to such chief petty officers' mess. When enlisted personnel are subsisted in messes other than the general mess, the commutation value of their rations will be paid monthly to the treasurer of the mess in which they subsist. Crediting of rations will be accomplished in accordance with the provisions of par. 30110 of the Navy Pay and Personnel Procedures Manual and para. 0463967 of the Navy Comptroller Manual.

6201 INEQUITABLE COMMUTATION OF RATIONS

Inequitable distribution of commuted rations to messes afloat must be avoided. Careful consideration will be given to this requirement in the operation of all messes and in particular those that support only one officer such as a commanding officers' mess. The excessive commutation of rations to small messes wherein a full month's mess bill is less than the full month value of a commuted ration invariably results in the connotation that the officer is not equally sharing the cost of operating the mess. This will occur when a disproportionate number of mess personnel are assigned and their rations are commuted to a small mess operation that exceeds the actual needs of the mess. All flag officers, unit commanders, and commanding officers will give their personal attention towards ensuring that commuted rations are equitably distributed to messes under their cognizance.

6202 SUBSISTING ENLISTED PERSONNEL

Assigned enlisted personnel whose rations are commuted to a mess must be afforded the same menu that is afforded to the members of the mess, and must be provided with three meals a day for each day their rations are commuted. Accountability of this obligation will be recorded in mess accounts along with other required entries.

6203 SCOPE

The regulations and procedures outlined in Chapter 7, will ensure the proper administration of enlisted ration allowances commuted to officers' and chief petty officers' messes afloat. Cash rebates to enlisted personnel working and subsisting in officers' messes afloat is prohibited. Cash rebates to chief petty officer members and to enlisted personnel working and subsisting in chief petty officers' messes afloat are prohibited. Flag officers, unit commanders, and commanding officers will ensure compliance with the proper administration of enlisted ration allowances commuted to a mess and will take immediate corrective action when it is known that a mess afloat is not operating in compliance with the provisions contained herein for the administration of commuted rations.

FOOD SERVICE MANAGEMENT

VOLUME II

CHAPTER 7

MESS OPERATING AND FINANCIAL MANAGEMENT POLICIES

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CHAPTER 7

MESS OPERATING AND FINANCIAL MANAGEMENT POLICIES

7000 GENERAL

All nonappropriated funds supporting messes afloat are government funds of a nonappropriated nature and are subject to all laws, rules, and regulations established for the control of such funds. Mess funds will not be used for gifts, or donated to any individual, firm, group, or organization, charitable or otherwise, except for the welfare and recreation of members of the mess. A well integrated mess organization is important in maintaining effective internal controls. The structure of the organization will, of necessity, vary with the magnitude of the mess operations. Internal controls consist of the automatic checks and balances provided by segregating records and functions. In the application of internal control, care must be exercised to specify the responsibility and function of personnel in the mess. Other important phases include accurate bookkeeping, taking periodic inventories, audits by disinterested persons, maintaining adequate controls over the receipt and disbursement of cash, and the control of provisions and supplies. It is the responsibility of the commanding officer and the mess treasurer to maintain a system of internal control which will protect the assets of the mess, check the accuracy of accounting records, and provide for an efficient organization. The principles of internal control should be applied to the following transactions:

- a. disbursement of cash;
- b. receipt of cash;
- c. purchase of provisions and supplies;
- d. issue of provisions and supplies;
- e. inventories.

The publication, Nonappropriated Fund Accounting Procedures (NAVSOP-3520), prescribes general financial management policies and principles governing nonappropriated fund activities and the applicable portions governing the financial management of messes afloat. Equipment and maintenance costs for messes afloat are supported by appropriated funds,

7001 ACCOUNTING

The accounting procedures in this chapter for officers' and chief petty officers' messes afloat are presented as a minimum requirement. They have been designed for maximum simplicity and fulfill the requirements for the publication Nonappropriated Fund Accounting Procedures (NAVSOP-3520). Additional local controls may be established if desired.

7002 ACCOUNTING RECORDS FOR OFFICER MESSES

1. GENERAL. Accounting records for officer messes afloat are shown in Figures 7-1 through 7-10. The forms shown in Figures 7-6 and 7-10 are available in the Navy Supply System; the others are to be prepared locally. (See Appendix E for samples of blank forms). The forms to be used are as follows:

- a. 7-1 - Record of Collections
- b. 7-2 - Record of Expenditures
- c. 7-3 - Accounts Receivable
- d. 7-4 - Accounts Payable
- e. 7-5 - Record of Mess Members
- f. 7-6 - Petty Cash Voucher
- g. 7-7 - Food Cost Control Record

- h. 7-8 - Meals Served Record Sheet
- i. 7-9 - Computation of Commuted Rations
- j. 7-10 - Monthly Financial Operating Statement for Messes Afloat

2. RECORD OF COLLECTIONS. See Figure 7-1. This record reflects all the receipts of cash and checks. It is not used to record funds due to the mess or the dollar value of materials received

The first entry on this record reflects the actual dollar value of cash brought forward (actual cash on hand and balance in the checking account). This value comes from the previous monthly NAVSUP Form 1367 (Monthly Financial Operating Statement for Messes Afloat) cash on hand end of month block from the expenditure section of the cash account. Any additional entries on this record will reflect any and all receipts of cash and checks. Examples of typical entries on this record are as follows:

- a. Mess bills collected during the current month that was owed from previous months.
- b. Mess bills collected during the current month generated during the current month.
- c. Mess bills collected during the current month paid in advance for future months. **NOTE:** When this occurs, there must be a corresponding entry offsetting this value in the Accounts Payable record. (See Figure 7-4.) This is to ensure the mess share computed at the end of the month is not overstated.
- d. Mess shares collected during the current month resulting from new members reporting.
- e. Commuted rations collected from the disbursing officer during the current month.
- f. Any other collections, cash or check, during the current month.

The final entry on this record will be the total of the cash brought forward plus all other collections recorded on this record during the month. This value must equal the total on the Record of Expenditures. (See Figure 7-2.)

3. RECORD OF EXPENDITURES. See Figure 7-2. This record reflects all expenditures of cash and checks. It is not used to record funds owed or the dollar value of materials expended.

Examples of typical entries on this record are as follows:

- a. Mess bills refunded during the current month due to detachment, leave or TAD/TDY of mess member.
- b. Mess shares refunded during the current month due to detachment of mess member.
- c. Provisions paid for during the current month that were received from the Food Service Officer.
- d. Provisions paid for during the current month that were received from sources other than the Food Service Officer.
- e. Commuted rations rebated during the current month.
- f. Any other expenditure, cash or check, during the current month.

The next entry is the Total Expenditures (this is the total of all expenditures recorded on this record during the month). The next entry is the Cash on Hand End of Month. This value is the total of all cash and the ending balance in the checking account. Note: This value is recorded as the first entry on the Record of Collections (See Figure 7-1a.) for the next month. It is also the value that is recorded on the next months NAVSUP Form 1367 (Monthly Financial Operating Statement for Messes Afloat) cash brought forward block from the receipts section of the cash account. The final entry on this record will be the total of all expenditures recorded on this record during the month plus the cash on hand at the end of the month. This value must equal the total on the Record of Collections. (See Figure 7-1.)

4. ACCOUNTS RECEIVABLE. See Figure 7-3. This record reflects the monies owed to the mess. It is closed monthly and all unsettled accounts are carried forward to the following month.

The first entries on this record will be all uncollected Accounts Receivables brought forward from the previous month. The next entries will be to list the names of all current mess members with the dollar value of the current month's mess bill using the Record of Mess Members. (See Figure 7-5) Examples of additional entries on this record are as follows:

- a. Prorated mess bills that are computed for new mess members.
- b. Mess shares for new mess members.
- c. Commuted rations value owed by the disbursing officer for the current month. This value is generally the last entry on this record and is carried forward to the next month's Accounts Receivable record. (See Figure 7-3a.)

This record is used in conjunction with the Record of Collections. (See Figure 7-1.) Each time a collection is made, record the date of the collection in the date received column. At the same time, there will be a corresponding entry in the Record of Collections. At the end of the month, all uncollected Accounts Receivables will be carried forward to the next month's Accounts Receivable record. (See Figure 7-3a.) Indicate "CF" (carried forward) in the date received column of the current month's Accounts Receivables record.

5. ACCOUNTS PAYABLE. See Figure 7-4. This record reflects the unpaid debts of the mess. It is closed monthly and all unsettled accounts are carried forward to the following month.

The first entries on this record will be all unpaid Accounts Payables brought forward from the previous month. Examples of additional entries on this record are as follows:

- a. Prorated mess bills that are computed for mess members detaching, going on leave or going TAD/TDY.
- b. Mess shares for mess members detaching.
- c. Provisions value owed to other than the Food Service Officer for food items received during the current month.
- d. Value of nonprovisions owed to vendors for items received during the current month.
- e. Provisions value owed to the Food Service Officer for food items received during the current month (See Figure 7a on page 7-6.). This value is generally the last entry on this record and is carried forward to the next month's Accounts Payable record.

This record is used in conjunction with the Record of Expenditures. (See Figure 7-2.) Each time an expenditure is made, record the date of the expenditure in the date paid column. At the same time, there will be a corresponding entry in the Record of Expenditures. At the end of the month, all unpaid Accounts Payables will be carried forward to the next month's Accounts Payables record. (See Figure 7-4a.) Indicate "CF" (carried forward) in the date paid column of the current month's Accounts Payables record.

MEMORANDUM -- Statement of Sale of Subsistence Items from the General Mess



DEPARTMENT OF THE NAVY
USS DUARTE (DD 901)
FPO SAN FRANCISCO 96601-0001

IN REPLY REFER TO

FEB 1 1992

MEMORANDUM

From: Food Service Officer
To: Wardroom Mess Treasurer

Subj: STATEMENT OF SALE OF SUBSISTENCE ITEMS FROM THE GENERAL MESS

Ref: (a) NAVSUP P-486, Vol I

1. In accordance with reference (a), I hereby certify that food items in the amount of \$1095.88 were sold to the Wardroom Mess during the month of January 1992.

2. The above total includes galley produced bakery products in the amount of \$67.62

3. Issues were made on the documents listed below:

<u>Provisions</u>			<u>Galley Produced Bakery Products</u>	
. \$ 42.50	WR210	\$ 38.50	WR226	\$ 18.49
67.69	WR211	29.09	WR228	8.88
38.92	WR212	42.62	WR229	11.15
21.46	WR213	45.00	WR230	19.02
25.09	WR215	27.84	WR231	10.08
22.24	WR217	57.53	WR232	
52.14	WR218	52.47	WR233	
87.77	WR221	58.00	WR234	
35.00	WR222	43.73	WR235	
36.18	WR223	52.78	WR236	
25.12	WR224	67.03	WR237	
59.56	WR225			

SUBTOTALS \$1028.26

\$ 67.62

GRAND TOTAL: \$1095.88

Respectfully.,

U. R. Welter

U. R. WELTER
ENS, SC, USN

copy to:
Disbursing Officer

Figure 7A

6. RECORD OF MESS MEMBERS. See Figure 7-5. This record reflects a record of all members of the mess by member's name, date he/she became a member, and the value of the mess share that was purchased upon reporting to the command. Upon detachment of the member, the record will show the date the member detached the command and the amount of the mess share at the time of detachment. It is this record that is used to record the names of all current mess members with the dollar value of the current months mess bill on the Accounts Receivable record each month (see para. 7002.4).

7. PETTY CASH VOUCHERS. See Figure 7-6. Commanding officers will authorize in writing, the establishment of a petty cash fund, if needed, for making small purchases for a mess. (See Figure 7b on page 7-9 for example of authorization letter.) The authorization specifies the amount of cash authorized for the petty cash fund. Payments setting up petty cash funds and the replenishment of such funds are made by check or a cash transfer voucher if the mess does not have a checking account. The replenishment of petty cash funds must be substantiated by a signed Petty Cash Voucher (NAVCOMPT Form 743) and by the dealer's sales slip or receipt.

8. FOOD COST CONTROL RECORD. See Figure 7-7. Often messes afloat operate without the benefit of a central storeroom where food products are received and stowed prior to issue to the wardroom galley. They may have a small storeroom (or space set aside for their use in the general mess storeroom) where they can stow food items not available from the general mess. Since messes afloat have limited storage facilities, most food used is requisitioned from the general mess on a regular basis. Food procurement records will be limited generally to those covering receipts of subsistence items from the general mess. This simplifies food cost accounting and, consequently, food cost control. To determine the exact cost of food consumed during an accounting period, or part of an accounting period, the following information is needed:

- a. the dollar value, at cost, of the beginning inventory,
- b. the dollar value, at cost, of the food procured to date by the mess,
- c. the dollar value, at cost, of the closing inventory (these inventories will be accomplished a minimum of at least once each week).

The sum of the beginning inventory and column (3) minus column (4) is the exact cost of food used by the mess. For example:

Assume that the beginning inventory is \$102.40, the receipts are \$398.87, and the closing inventory is \$85.63. To find the exact cost of the food used by the mess, make the following calculations:

Beginning Inventory		\$102.40
Receipts	(plus)	<u>223.03</u>
Total		\$325.43
Closing Inventory	(minus)	<u>85.63</u>
Cost of Food Used		\$239.80

The Food Cost Control Record (Figure 7-7) shows this information. Also included on the form is a column for daily food allowances. These are usually established by the mess treasurer. To compute the daily food allowance, add the number of mess members on the first day of the month (use the Record of Mess Members, Figure 7-5) times the monthly mess bill plus the number of enlisted personnel subsisting in the mess times the commuted rations rate times the number of days in the month. The sum of these two figures are then divided by the number of days in the month. For example:

Number of mess members		17
Monthly mess bill	(times)	<u>\$80.00</u>
Subtotal		\$1360.00
Number of enlisted personnel		5
Commuted Rations rate	(times)	\$4.50
Number of days in the month	(times)	<u>31</u>
Subtotal		\$697.50
First subtotal		\$1360.00
Second subtotal	(plus)	<u>697.50</u>
Subtotal		\$2057.50
Number of days in the month	(divided)	<u>31</u>
Daily Food Allowance	(rounded)	\$66.00

By comparing the cost of food used to date with the cumulative allowance to date, it can be determined whether the mess is over or under the allowance and if corrective measures are needed. The use of the food cost control record is optional for messes with less than 20 members.

9. MEALS SERVED RECORD SHEET. See Figure 7-8. This record reflects a summary of all meals that were consumed in the mess, broken down by category (*officers, enlisted or guest*) and further broken down by breakfast, lunch and dinner. The documents supporting these figures come from the Sale of General Mess Meals (NAVSUP Form 1046) which are used to record meal consumption. This document will be used in the preparation of the Computation of Commuted Rations form. (See Figure 7-9.)

10. COMPUTATION OF COMMUTED RATIONS

a. General. All officers' messes afloat will make an end of the month comparison of the total value of the enlisted personnel rations commuted to the mess with the value of the food consumed by the enlisted personnel subsisting in the mess to determine commuted rations amount payable to the mess by the disbursing officer. The form used to compute this is the computation of Commuted Rations. (See Figure 7-9.) The first section is determining the percentage of all mess meals consumed by enlisted personnel. The document used in the preparation of this section of the computation of Commuted Rations is the Meals Served Record Sheet. (See Figure 7-8.)

- LINE (A) Officer & Guest Meals - Total of all breakfast, lunch and dinners consumed by officers and guests.
- LINE (B) Enlisted Meals - Total of all breakfast, lunch and dinners that were consumed by enlisted personnel.
- LINE (C) Total Meals - Sum of lines (A) and (B).
- LINE (D) Percentage - Line (B) divided by line (C) and then multiplied by 100. Round to the nearest hundredth.

LETTER -- Authority for Establishing a Petty Cash Fund



DEPARTMENT OF THE NAVY
USS DUARTE (DD 901)
FPO SAN FRANCISCO 96601-0001

IN REPLY REFER TO
4061
OPL Ser/272
JAN 1 1992

From: Commanding Officer, USS DUARTE (DD 901)
To: Wardroom Mess Treasurer, USS DUARTE (DD 901)
Subj: AUTHORITY FOR THE ESTABLISHMENT OF A PETTY CASH FUND
Ref: (a) NAVSUP P-486, Vol 11, para 7003-7

1. In accordance with reference (a), you are hereby authorized to establish a petty cash fund for a dollar value not to exceed \$250.00. The purpose of this petty cash fund is for making small purchases for the Wardroom Mess. The replenishment of this petty cash fund will be substantiated by a signed Petty Cash Voucher (NAVCOMPT Form 743) and by the dealer's sales slip or receipt.

J. P. Jones
J. P. JONES

Figure 7B

The second section determines the total value of provisions consumed.

- LINE (E) Opening Inventory - Obtained from the previous months NAVSUP Form 1367 (and is also located in the upper right hand corner of the Food Cost Control Record. (See Figure 7-7.)
- LINE (F) Receipts - Obtained from the Accounts Payables. (See Figure 7-4.) Total only the values for provisions received during the current month. Should equal column 3 on the last day of the month on the Food Cost Control Record. (See Figure 7-7.)
- LINE (G) Subtotal - Line (E) plus line (F).
- LINE (H) Closing Inventory - Obtained from the Food Cost Control Record. (See Figure 7-7.) This is the dollar value at last receipt price of the unconsumed food on hand on the last day of the month (column 4).
- LINE (I) Provisions Consumed - Line (G) minus line (H).

The third section provides a comparison between the enlisted provisions cost and total available commuted rations. Before this section can be completed, a Report of Authorized Commuted Rations letter must be executed identifying the enlisted personnel that were detailed to and subsisted in the mess with the period that they were detailed opposite their names. (See Figure 7c on page 7-11 for example.)

- LINE (J) Provisions consumed - Same as Line (I).
- LINE (K) Enlisted Meal Percentage - Same as Line (D).
- LINE (L) Enlisted Provisions Cost - Line (J) times Line (K) divided by 100 and rounded to the nearest hundredth.
- LINE (M) Available COMRATS - Rations allowed (sum of the total number of days each enlisted was detailed to and subsisted in the mess) times daily commuted ration rate (obtained from the disbursing officer). (See Figure 7-3 on page 7-1 1.)
- LINE (N) Amount from Disbursing Officer - The lesser of Line (L) or Line (M).

When the value of the commuted rations is less than the value of the food consumed, the value of the commuted rations will be paid to the mess. Enlisted personnel will not be assessed the difference. When the value of the commuted rations exceed the value of the food consumed, the value of the food consumed will be paid to the mess. The monetary difference will be credited to the appropriation, Military Personnel, Navy and appropriate subhead.

11. USE OF COMMUTED RATIONS. Rations commuted to an officers' mess will be used for subsisting the enlisted personnel. Commuted rations will not be used in any manner whatsoever to support member mess bills, increase the value of mess shares, or any other mess operation except the direct cost of feeding the enlisted personnel whose rations are commuted to the mess.

12. RETENTION OF MESS RECORDS. All mess records will be retained for a period of three years.

13. MONTHLY VOUCHER FOLDERS. All wardroom itemized and certified receipts and tapes of provisions purchased locally, copies of vouchers covering transactions with the disbursing officer, any other vouchers substantiating entries on the mess statement will be filed in a monthly folder, submitted to the audit board, and thereafter retained by the mess treasurer.

MEMORANDUM -- Report of Authorized Commuted Rations



DEPARTMENT OF THE NAVY
USS DUARTE (DD 901)
FPO SAN FRANCISCO 96601-0001

IN REPLY REFER TO

FEB 1 1992

MEMORANDUM

From: Personnel Officer, USS DUARTE (DD 901)
To: Wardroom Mess Treasurer, USS DUARTE (DD 901)

Subj: REPORT OF AUTHORIZED COMMUTED RATIONS

1. The following enlisted personnel subsisted in the Wardroom Mess during the period 1 through 31 January 1992 unless otherwise indicated:

<u>Social Security Number</u>	<u>Name</u>	<u>Period (If other)</u>
123-45-6789	MSC Morena	
987-65-4321	MS3 Welter	
222-33-4444	MS3 Desmarais	1 thru 15 January
333-44-5555	MS3 Gorrie	16 thru 31 January
444-55-6666	MSSA Button	
555-66-7777	SN Green	

2. The enlisted members named hereon were detailed to and subsisted in the Wardroom Mess for the period set opposite their names. It is directed that the commuted value of rations of these enlisted members be paid to the Mess Treasurer, Wardroom Mess.

I. M. Allen

I. M. ALLEN, ENS, USN

copy to:
Disbursing Officer

Figure 7C

FOR MONTH OF JANUARY 1992

The total of this record must equal the total of the record shown in Figure 7-2.

7-12

FOR MONTH OF FEBRUARY 1992

The Cash Brought Forward value on this record comes from the Cash on Hand at End of Month (EOM) caption on the record shown in Figure 7-2.

7-13

FOR MONTH OF JANUARY 1992

The total of this record must equal the total of the record shown in Figure 7-1.

7-14

ACCOUNTS RECEIVABLE

FOR MONTH OF JANUARY 1992

DATE INCURRED	NAME	AMOUNT	PURPOSE	DATE REC'D
1	DISBURSING OFFICER	220 00	DECEMBER 1991 COMMUTED RATIONS	11
1	LCDR SLOUGH	75 00	DECEMBER 1991 MESS BILL	12
1	LTJG HAMMER	80 00	JANUARY 1992 MESS BILL	6
1	LCDR SIMS	80 00	JANUARY 1992 MESS BILL	4
1	LT DOYLE	80 00	JANUARY 1992 MESS BILL	5
1	ENS SMITH	80 00	JANUARY 1992 MESS BILL	7
1	LTJG JAMES	80 00	JANUARY 1992 MESS BILL	6
1	LCDR SLOUGH	80 00	JANUARY 1992 MESS BILL	12
1	LTJG HAYES	80 00	JANUARY 1992 MESS BILL	6
1	ENS BAKER	80 00	JANUARY 1992 MESS BILL	CF
1	ENS ALLEN	80 00	JANUARY 1992 MESS BILL	7
1	CDR JONES	80 00	JANUARY 1992 MESS BILL	4
1	LT WALCOTT	80 0	JANUARY 1992 MESS BILL	4
1	LTJG METTS	80 00	JANUARY 1992 MESS BILL	6
1	ENS SNYDER	80 00	JANUARY 1992 MESS BILL	7
1	ENS RICHEY	80 00	JANUARY 1992 MESS BILL	7
1	LTJG DOFF	80 00	JANUARY 1992 MESS BILL	6
1	LCDR LAMBERT	80 00	JANUARY 1992 MESS BILL	4
1	LCDR MCCARY	80 0	JANUARY 1992 MESS BILL	18
10	LT ROBINSON MESS BILL 56.77 MESS SHARE 44.59	101 36	ARRIVED 1300, 10 JANUARY 1992	CF
15	CDR MCGEE MESS BILL 43.87 MESS SHARE 44.59	88 46	ARRIVED 1300, 15 JANUARY 1992	15
18	LCDR MCCARY	75 00	ESTIMATED FEBRUARY 1992 MESS BILL PAID IN ADVANCE	18
31	DISBURSING OFFICER	309 6	JANUARY 1992 COMMUTED RATIONS	CF

On the first day of the month, list all uncollected Accounts Receivable brought forward from previous month. Also, list names of all current mess members. At the end of the month all uncollected Accounts Receivable will be carried forward to next months report. Mark "CF" (carried forward) in Date Received Column.

Figure 7-3

FOR MONTH OF. FEBRUARY 1992

The entries on this record were carried forward from the record shown on Figure 7-3.

Figure 7-3a

FOR MONTH OF JANUARY 1992

On the first day of the month, list all unpaid Accounts Payable brought forward from previous month. At the end of the month, all unpaid Accounts Payable will be carried forward to next months report. Mark "CF" (carried forward) in Date Paid Column.

7-17

FOR MONTH OF FEBRUARY 1992

The entries on this record were carried forward from the record shown on Figure 7-4.

Figure 7-4a

RECORDS OF MESS MEMBERS

MEMBER	DATE JOINED	SHARE		DATE DETACHED	SHARE	
LTJG HAMMER	2 SEP 88	36	01	JAN 92	44	59
LTJG GULF	5 SEP 88	36	01	14 MAR 90	43	17
ENS HOFFMAN	21 OCT 88	37	99	16 OCT 90	41	05
LCDR SIMS	16 NOV 88	38	19			
LT SUMMER	20 NOV 88	38	19	15 DEC 90	42	79
LT FLAGG	22 JAN 89	38	75	20 DEC 90	42	79
LT DOYLE	1 MAR 89	40	76			
ENS SMITH	3 MAR 89	40	76			
LTJG JAMES	14 APR 89	38	90			
ENS WELTER	13 MAY 89	39	06	21 JAN 91	43	81
LCDR SLOUGH	29 MAY 89	39	06			
LT LINGARD	6 JUL 89	39	95	20 MAR 91	43	17
LTJG HAYES	30 JUL 89	39	95			
ENS BARER	10 OCT 89	41	05			
ENS ALLEN	13 OCT 89	41	05			
CDR JONES	10 NOV 89	42	96			
LT WALCOTT	29 DEC 89	42	79			
LTJG METTS	4 JAN 90	43	81	20 JAN 92	44	59
ENS SNYDER	16 MAY 90	42	19			
ENS RICHEY	2 AUG 90	43	75			
LTJG DOFF	17 NOV 90	43	75			
LCDR LAMBERT	20 MAY 91	42	63			
LCDR MCCARY	7 SEP 91	43	67			
LT ROBINSON	10 JAN 92	44	59			
CDR MCGEE	15 JAN 92	44	59			

Figure 7-5

[REDACTED]

2. **Enrichment**

FOOD COST CONTROL RECORD										BEGINNING INVENTORY \$ 102.40				
FOR MONTH OF JANUARY 1992														
DATE (1)	RECEIPTS				CLOSING INVENTORY (4)		COST OF FOOD USED TO DATE (5)		ALLOWANCE		OVER/UNDER (8)			
	DAILY (2)	CUMULATIVE TOTAL (3)		DAILY (6)					CUMULATIVE TOTAL (7)					
1	42	50	42	50					66	00	66	00		
2	67	69	110	19					66	00	132	00		
3	38	92	145	11					66	00	198	00		
4		21 46	170	57					66	00	264	00		
5		18 49	189	06					66	00	330	00		
6		25 09	214	15					66	00	396	00		
7	8	88	223	03	85	63	239	80	66	00	462	00	222	20
8		22 24	245	27					66	00	528	00		
9		52 14	297	41					66	00	594	00		
10	11	15	308	56					66	00	660	00		
11	19	02	327	58					66	00	726	00		
12	87	77	415	35					66	00	792	00		
13	35	00	450	35					66	00	858	00		
14	36	18	486	53	32	16	556	77	66	00	924	00	367	23
15	98	50	585	03					66	00	990	00		
16	25	12	610	15					66	00	1056	00		
17	59	56	669	71					66	00	1122	00		
18	38	50	708	21					66	00	1188	00		
19	10	08	718	29					66	00	1254	00		
20	127	84	846	13					66	00	1320	00		
21	29	09	875	22	28	37	949	25	66	00	1386	00	436	75
22	42	62	917	84					66	00	1452	00		
23	45	00	962	84					66	00	1518	00		
24	82	78	1045	62					66	00	1584	00		
25	27	84	1073	46					66	00	1650	00		
26	57	53	1130	99					66	00	1716	00		
27	52	47	1183	46					66	00	1782	00		
28	58	00	1241	46	36	84	1307	02	66	00	1848	00	540	98
29	43	73	1285	19					66	00	1914	00		
30	52	78	1337	97					66	00	1980	00		
31	67	03	1405	00	123	63	1383	77	66	00	2046	00	662	23

The use of the Food Cost Control Record is optional for messes with less than 20 members.

Figure 7-7

MEALS SERVED RECORD SHEET

FOR MONTH OF JANUARY 1992

DATE	OFFICERS			ENLISTED			GUEST			DAILY TOTAL
	B	L	D	B	L	D	B	L	D	
1	10	12	10	3	5	4			1	45
2	12	15	10	4	4	3		1	1	50
3	10	14	10	4	5	4				47
4	11	12	11	4	5	3		1	1	48
5	12	15	12	4	5	4				52
6	10	15	10	4	4	3				46
7	11	12	10	3	3	3		1	2	45
8	10	12	9	2	3	2		4	3	45
9	11	14	12	4	5	4				50
10	12	14	11	4	5	5				51
11	15	15	15	5	5	5	4	4	4	1 2
12	15	15	15	5	5	5	4	4	4	72
13	15	15	15	5	5	2	4	4	4	6 9
14	11	13	10	2	3	2		2	3	46
15	10	12	11	2	4	2		4	4	49
16	15	15	13	4	4	5				56
17	12	15	12	4	5	4				52
18	12	15	13	4	5	3				52
19	11	15	12	3	5	4				50
20	11	15	10	4	5	4				49
21	10	11	11	2	3	2				39
22	11	14	12	2	2	2		2	3	48
23	10	15	11	4	5	5		1	3	54
24	11	15	12	5	5	4				52
25	12	15	11	4	5	4				51
26	12	15	11	3	4	3				48
27	11	15	12	3	5	4				50
28	16	16	16	5	5	5	2	2	2	69
29	16	16	16	5	5	5	2	2	2	69
30	16	16	16	5	5	5	2	2	2	69
31	14	16	13	5	5	4				57
TOT	375	444	372	117	139	114	18	34	39	1652

Summarize all meals consumed from the NAVSUP Form 1046 on this record on a daily basis.

Figure 7-8

COMPUTATION OF COMMUTED RATIONS

NAME OF **MESS** WARDROOM

FOR MONTH OF JANUARY 1992

PERCENTAGE OF ALL MESS MEALS EATEN BY ENLISTED PERSONNEL

(A) OFFICER & GUEST MEALS		1282	
(B) ENLISTED MEALS	(PLuS)	370	
(C) TOTAL MEALS		1652	
(D) PERCENTAGE (LINE B - LINE C) X 100)		22.40	%
TOTAL VALUE OF PROVISIONS CONSUMED			
(E) OPENING INVENTORY		\$	102 40
(F) RECEIPTS	(PLUS)	\$	1405 00
(G) SUB TOTAL		\$	1507 40
(H) CLOSING INVENTORY	(MINUS)	\$	123 63
(I) PROVISIONS CONSUMED		\$	1383 77
COMPARISON			
(J) PROVISIONS CONSUMED		\$	1383 77
(K) ENLISTED MEAL PERCENTAGE (LINE D)	(TIMES)		22.40%
(L) ENLISTED PROVISIONS COST		\$	309 96
(M) AVAILABLE COMRATS (RATIONS ALLOWED X DAILY COMRATS RATE)		\$	658 175
(N) AMOUNT DUE FROM D.O. (LESSER OF LINE L OR M)		\$	309 96

REMARKS

This record determines the commuted rations amount payable to the mess by the disbursing officer.

Figure 7-9

7003 Preparing THE MONTHLY FINANCIAL Operating STATEMENT FOR OFFICER MESSES

1. GENERAL. The mess treasurer is responsible for the preparation of the monthly financial operating statement consisting of a cash account that reflects cash received (income) and cash spent (expenses), and a balance sheet that reflects the financial condition of the mess and provides useful statistical data for the operation of the mess, using the Monthly Financial Operating Statement for Messes Afloat (NAVSUP Form 1367). An original and one copy is prepared as of the last day of the month that the mess was in operation. The NAVSUP Form 1367 is available from stock points under 1 I Cognizance Symbol. The original must be signed by the mess treasurer, the audit board, and the commanding officer and returned to the mess treasurer for his/her records. The copy will be posted for the information of all members of the mess. (See Figure 7-1 O.)

2. CASH ACCOUNT - RECEIPTS. The source document for the receipts section of the cash account on the monthly NAVSUP Form 1367 is the Record of Collections. (See Figure 7-1.) The totals in this section must be the same as the total shown on the Record of Collections.

a. Cash Brought Forward. The first value on the Record of Collections. It is also the same as the value in the "Cash on Hand End of Month" block of the expenditure side of the cash account on the previous months NAVSUP Form 1367.

b. Mess Bills Previous Months. The sum of all mess bills collected during the current month that were owed from previous months.

c. Mess Bills Current Month. The sum of all mess bills collected during the current month that were generated during the current month.

d. Mess Bills Next Month. The sum of all mess bills collected during the current month paid in advance for future months. When this occurs, there must be a corresponding entry offsetting this value in the "Liabilities" section of the Balance Sheet of the monthly NAVSUP Form 1367. This entry must be made to ensure the mess share computed at the end of the month is not overstated.

e. Mess Shares Sold. The sum of all mess shares collected during the current month.

f. Commuted Rations Collected. The value of commuted rations collected from the disbursing officer during the current month.

g. Total. The sum of all the values in the receipt column of the cash account. This value must agree with the total of the Record of Collections as well as the total of the expenditure side of the cash account.

3. CASH ACCOUNT - EXPENDITURES. The source document for the expenditure section of the cash account on the monthly NAVSUP Form 1367 is the Record of Expenditures. (See Figure 7-2.) The totals in this section must be the same as the total shown on the Record of Expenditures.

a. Mess Bills Refunded. The sum of all mess bills refunded during the current month as a result of mess members detaching or going on leave, TAD or TDY.

b. Mess Shares Refunded. The sum of all mess shares refunded during the current month as a result of mess members detaching the command.

c. **Provisions From Supply Officer.** The sum of the dollar value paid to the Food Service Officer during the current month for provisions issued to the Wardroom Mess by the Food Service Officer. Do not include provisions purchased at the commissary store.

d. **Provisions From Dealers.** The sum of the dollar values paid to vendors during the current month for provisions received from other than the Food Service Officer. Include any provisions purchased from the commissary store.

e. **Commuted Rations Rebated.** The dollar value of any commuted rations that was rebated back to the disbursing officer.

f. **Other.** Itemize the dollar value of any other expenditure, cash or check, made during the current month, i.e., tips at the commissary, gifts, flowers, etc.

g. **Cash on Hand at End of Month.** The dollar value of all cash plus the ending balance in the checking account.

h. **Total.** The sum of all the values in the expenditure column of the cash account. This value must agree with the total of the Record of Expenditures as well as the total of the receipt side of the cash account.

4. BALANCE SHEET - ASSETS. This portion of the balance sheet is a compilation of the assets of the mess. With the exception of the cash on hand and inventory of provisions, the source document for the assets section of the balance sheet on the monthly NAVSUP Form 1367 is the Accounts Receivables. (See Figure 7-3.) The values used from this source document will be those entries having a "CF" annotated in the DATE PAID column.

a. **Cash on Hand.** The value of the "Cash on Hand End of Month" caption from the Expenditure section of the Cash Account.

b. **Mess Bills Uncollected.** The sum of all mess shares that were uncollected during the current month.

c. **Mess Shares Uncollected.** The commuted rations value owed by the disbursing officer that was uncollected during the month.

d. **Commuted Rations Uncollected.** The commuted rations value owed by the disbursing officer that was uncollected during the month.

e. **Inventory of Provisions.** The total dollar value of the inventory of provisions on the last day of the month at last receipt price. This value is the last entry in column (4) of the Food Cost Control Record. (See Figure 7-7.)

f. **Total Assets.** The sum of all the values in the assets column of the balance sheet. This value represents all assets of the mess.

5. BALANCE SHEET - LIABILITIES. This portion of the balance sheet is a compilation of the liabilities of the mess. The source document for the liabilities section of the balance sheet on the monthly NAVSUP Form 1367 is the Accounts Payable. (See Figure 7-4) The values used from this source document will be those entries having a "CF" annotated in the DATE PAID column.

a. **Mess Bill Refunds Owed.** The sum of all mess bill refunds that were not paid out during the current month.

b. **Mess Share Refunds Owed.** The sum of all mess share refunds that were not paid out during the current month.

c. **Provisions From Supply Officer Owed.** The dollar value of provisions owed to the Food Service Officer that was not paid during the current month.

d. **Provisions From Dealers Owed.** The sum of the value of provisions owed to dealers that was not paid during the current month.

e. **Commuted Rations Rebated Owed.** The dollar value of commuted rations rebated to the disbursing officer that was not paid during the current month.

f. **Other.** Any other liability carried forward from the Accounts Payable that was not paid during the current month. Remember to include the dollar value of any mess bill that was paid in advance.

g. **Total Liabilities.** The sum of all the values in the liabilities column of the balance sheet. This value represents all liabilities of the mess.

h. **Total Assets.** The value of the "Total Assets" caption from the Assets section of the Balance Sheet.

i. **Total Liabilities.** The value of the "Total Liabilities" (same as subparagraph (g) above).

j. **Net Worth.** The net worth amount is the value of the mess at the end of the month. It is computed by subtracting "Total Liabilities" from "Total Assets".

k. **Total Liabilities and Net Worth.** The sum of "Total Liabilities" and "Net Worth". This value must equal "Total Assets".

6. MESS SHARE. The mess share is the value of each officer's ownership in the mess.

a. **Net Worth.** The value of the "Net Worth" caption from the Liabilities section of the Balance Sheet.

b. **Number of Members.** This is the total number of active members in the mess. The source document to determine this number is the Record of Mess Members (See Figure 7-5.).

c. **Mess Share End of Month.** Divide the Net Worth by the number of members in the mess. Round this value to the nearest hundredth.

d. **Mess Share End of Previous Month.** Divide the Net Worth by the number of members in the mess. Round this value to the nearest hundredth.

e. **Increase/Decrease.** The difference between the mess share end of current month and the mess share end of previous month. If the mess share end of current month is higher, circle increase, and if it is lower, circle decrease.

7. PROVISIONS CONSUMED. This value represents the total dollar value of provisions that were consumed by the mess during the month. The source documents that can be used for this section are the Food Cost Control Record (See Figure 7-7.) or Computation of Commuted Rations. (See Figure 7-9.)

a. **Inventory End of Previous Month.** The total dollar value of provisions at last receipt price as of the last day of the previous month.

b. **Provisions Received.** The sum of all provisions received during the current month from the Food Service Officer and dealers.

c. **Inventory End of Month.** The total dollar value of provisions at last receipt price as of the last day of the current month.

d. **Provisions Consumed.** Inventory end of previous month plus provisions received minus inventory end of month.

8. **COST PER MAN.** This value represents the cost of food for each person subsisting in the mess for the month. The source document for this section is the Meals Served Record Sheet (See Figure 7-8.).

a. **Average Number of Officers Subsisted.** The total of all officer and guest breakfasts, lunches and dinners. This total is then divided by the number of days in the month and again divided by 3 (number of meals in a day). Round this value to the nearest hundredth.

b. **Average Number of Enlisted Personnel Subsisted.** The total of all enlisted breakfasts, lunches and dinners. This total is then divided by the number of days in the month and again divided by 3 (number of meals in a day). Round this value to the nearest hundredth.

c. **Total Subsisted.** The sum of the average number of officers subsisted plus the average number of enlisted personnel subsisted.

d. **Provisions Consumed.** The value of the "Provisions Consumed" caption from the provisions consumed section of the NAVSUP Form 1367.

e. **Cost Per Man.** Provisions consumed value divided by total subsisted. Round this value to the nearest hundredth.

9. **RECOMMENDED MESS BILL FOR THE NEXT MONTH.** The dollar value that is charged to each mess member has a direct impact on the mess share. In order to ensure that the mess share does not deviate more than \$5.00 in a month, care must be taken in determining what the recommended mess bill for the next month will be. To assist mess treasurers in computing a realistic recommended mess bill, an example of a Mess Bill Computation Worksheet (Figure 7-3b) has been provided on page 7-28. The following is a breakdown explaining each entry.

a. **Mess Bill for the Month Just Ended.** This is the value of the mess share at the end of the current month.

b. **Change in the Mess Share During Month Just Ended.** This is the increase or decrease in the mess share from current month and previous month. If the dollar value was an increase, it will be a positive number and if it was a decrease, it will be a negative number. The dollar value difference is then multiplied by (-1).

c. **Subtotal.** Subtract or add the change in the mess share during month just ended from the mess bill for the month just ended.

d. **Impact on CO's Desire for Value of Mess Share.**

(1) CO's desire for the value of the mess share for the next month. Ensure this value does not deviate more than \$5.00 from the value of the mess share value for the month just ended.

(2) Mess share value at the end of the month just ended.

e. Subtotal. Subtract the CO's desire for the value of the mess share for the next month from the mess share value at the end of the month just ended.

f. Grand Total. Total the sum of the two subtotals.

g. Recommended Mess Bill for This Month. Round the grand total value to the nearest whole dollar.

NOTE: This equation works assuming there is consistency in food costs. If a special high cost meal is planned that will increase the normal average monthly food costs, that value must be factored into the equation. For example, if it is determined that the special meal will cost \$8.00 per person, then add the \$8.00 value to the recommended mess bill for the month. The same rule would also apply to an expected non food cost item. In addition, food costs are higher during deployments than they are during non deployment periods. These differences in food costs must also be factored in to avoid mess share fluctuations. Use previous deployment/non deployment average mess bills initially as a gauge until monthly food costs stabilize.

MESS BILL COMPUTATION WORKSHEET

Mess Bill for the Month Just Ended (January 1992)	<u>\$80.00</u>	
Change in Mess Share During Month Just Ended (January 1992) (\$-.96) × (-1)	<u>+ \$ 1.57</u>	
Subtotal		<u>\$81.57</u>
Impact on CO's desire for the value of the Mess Share:		
CO's desire for the value of the mess share for the next month (February 1992)	<u>\$45.00</u>	
Minus Mess Share value at the end of month just ended (January 1992)	<u>\$43.02</u>	
Subtotal		<u>\$1.98</u>
Grand total		<u>\$83.55</u>
Recommended Mess Bill for next Month (Round Grand Total to nearest whole dollar) (February 1992)		<u>\$84.00</u>

Figure 7-3b

10. REVERSE SIDE OF MONTHLY FINANCIAL OPERATING STATEMENT FOR MESSES AFLOAT. On the reverse side of the NAVSUP Form 1367, list all Accounts Receivable (names of members and amounts owed to the mess) and all Accounts Payable (names of payees and amounts owed by the mess).

11. SIGNATURES.

a. The mess treasurer will sign and date the form certifying the statement to be correct, that the provisions shown on the attached inventory are in good condition and carried at their proper value, and that the mess has no assets or liabilities other than those listed on the reverse. He/she will then forward the statement and substantiating documents to the audit board.

b. The three members of the audit board will conduct an audit to verify all entries on the statement and accompanying records using Private Mess Check-Off List, Appendix F as a guide. Each member of the audit board will then sign the statement. The substantiating documents will be returned to the mess treasurer and the statement will be forwarded to the commanding officer.

c. The commanding officer will sign and date the statement and return it to the mess treasurer. A copy will be posted for all mess members to view.

MONTHLY FINANCIAL OPERATING
STATEMENT FOR MESSSES AFLOAT
AWF FORM 367 (REV. 1-81)

USS DUARTE

NAME OF MESS WARDROOM MESS

DATE (LAST DAY OF MONTH) 31 JANUARY 1992

CASH ACCOUNT				BALANCE SHEET			
RECEIPTS		EXPENDITURES		ASSETS		LIABILITIES	
CASH BROUGHT FORWARD	945 40	MESS BILL REFUNDED	30 97	CASH ON HAND THIS DATE	1586 64	MESS BILL REFUNDS OWED	28 38
MESS BILLS PREVIOUS MONTHS	75 00	MESS SHARES REFUNDED	44 59	MESS BILLS UNCOLLECTED	136 77	MESS SHARE REFUNDS OWED	44 59
MESS BILLS CURRENT MONTH	1323 87	PROVISIONS FROM SUPPLY OFFICER	782 80	MESS SHARES UNCOLLECTED	44 59	PROVISIONS FROM SUPPLY OFF OWED	1095 88
MESS BILLS NEXT MONTH	75 00	PROVISIONS FROM DEALERS	213 86	COMMUTED RATIONS UNCOLLECTED	309 96	PROVISIONS FROM DEALERS OWED	226 34
MESS SHARES SOLD	44 59	COMMUTED RATIONS REBATED	00 00	INVENTORY OF PROVISIONS	123 63	COMMUTED RATIONS REBATED OWED	00 00
COMMUTED RATIONS COLLECTED	220 00	OTHER:		OTHER:		OTHER:	
		PETE'S JEWELRY	25 00			ADV MESS BILL PD	75 00
						TOTAL LIABILITIES	1470 19
						TOTAL ASSETS	2201 59
		TOTAL EXPENDITURES	1097 22			T. LIABILITIES	1470 19
		CASH ON HAND END OF MONTH	1586 64			NET WORTH	731 40
TOTAL	2683 86	TOTAL	2683 86	TOTAL ASSETS	2201 59	TOTAL LIABILITIES AND NET WORTH	2201 59
MESS SHARE		PROVISIONS CONSUMED		COST PER MAN			
NET WORTH	731 40	INVENTORY END OF PREVIOUS MONTH	102 40	AVERAGE NUMBER OF OFFICERS SUBSISTED		13.78	
NUMBER OF MEMBERS	17	PROVISIONS RECEIVED	1405 00	AVERAGE NUMBER OF ENLISTED PERSONNEL SUBSISTED		3.98	
MESS SHARE END OF MONTH	43 02	INVENTORY END OF MONTH	123 63	TOTAL SUBSISTED		17.76	
MESS SHARE END OF PREVIOUS MONTH	44 59	PROVISIONS CONSUMED	1383 77	PROVISIONS CONSUMED		1383.77	
INCREASE/DECREASE	1 57			COST PER MAN		77.91	
				RECOMMENDED MESS BILL FOR NEXT MONTH		84.00	

Accounts receivable (names of members and amounts owed to the mess) are listed on the reverse side.
Accounts payable (names of payees and amounts owed by the mess) are listed on the reverse side.
I certify the foregoing statement to be correct, that the provisions shown on the attached inventory are in good condition and carried at their proper value, and that the mess has no assets or liabilities other than those listed.

5 FEB 92
Date
JAMES, LTJG, USN
Number

7 FEB 92
Date

A.B. SNYDER, ENS, USN
A.B. SNYDER
M.S. HAMMER, LTJG, USN
M.S. HAMMER
J.P. JONES, CDR, USN
J.P. JONES

Figure 7-10

7004 ACCOUNTING RECORDS FOR CHIEF PETTY OFFICER MESSES

1. **GENERAL.** Accounting records for Chief Petty Officer (CPO) messes afloat are shown in Figures 7-11 through 7-20. The forms shown in Figures 7-16 and 7-20 are available in the Navy Supply System; the others are to be prepared locally. (See Appendix E for samples of blank forms). The forms to be used are as follows:

- a. 7-11 - Record of Collections
- b. 7-12 - Record of Expenditures
- c. 7-13 - Accounts Receivable
- d. 7-14 - Accounts Payable
- e. 7-15 - Record of Mess Members
- f. 7-16 - Petty Cash Voucher
- g. 7-17 - Food Cost Control Record
- h. 7-18 - Meals Served Record Sheet
- i. 7-19 - Computation of Commuted Rations
- j. 7-20 - Monthly Financial Operating Statement for Messes Afloat

2. **RECORD OF COLLECTIONS.** See Figure 7-11. This record reflects all the receipts of cash and checks. It is not used to record funds due to the mess or the dollar value of materials received.

The first entry on this record reflects the actual dollar value of cash brought forward (actual cash on hand and balance in the checking account). This value comes from the previous monthly NAVSUP Form 1367 (Monthly Financial Operating Statement for Messes Afloat) Cash on Hand End of Month block from the Expenditure Section of the Cash Account. Any additional entries on this record will reflect any and all receipts of cash and checks. Examples of typical entries on this record are as follows.

- a. Commuted rations collected from the disbursing officer during the current month.
- b. Any other collections, cash or check, during the current month.

The final entry on this record will be the total of the cash brought forward plus all other collections recorded on this record during the month. This value must equal the total on the Record of Expenditures. (See Figure 7-1 2.)

3. **RECORD OF EXPENDITURES.** See Figure 7-12. This record reflects all expenditures of cash and checks. It is not used to record funds owed or the dollar value of materials expended. Examples of typical entries on this record are as follows:

- a. Provisions paid for during the current month that were received from the Food Service Officer.
- b. Provisions paid for during the current month that were received from sources other than the Food Service Officer.
- c. Commuted rations rebated during the current month.
- d. Any other expenditures, cash or check, during the current month.

The next entry is the Total Expenditures (this is the total of all expenditures recorded on this record during the month). The next entry is the Cash on Hand End of Month. This value is the total of all cash and the ending balance in the checking account. Note: This value is recorded as the first entry on the Record of Collections (See Figure 7-11a) for the next month. It is also the value that is recorded on the next months NAVSUP Form 1367 (Monthly Financial Operating Statement for Messes Afloat) cash brought forward block from the receipts section of the cash account. The final entry on this record will be the total of all expenditures recorded on this record during the month plus the cash on

hand at the end of the month. This value must equal the total on the Record of Collections. (See Figure 7-1 1.)

4. ACCOUNTS RECEIVABLE. See Figure 7-13. This record reflects the monies owed to the mess. It is closed monthly and all unsettled accounts are carried forward to the following month.

The first entries on this record will be all uncollected Accounts Receivables brought forward from the previous month. Examples of additional entries on this record are as follows:

- a. Commuted rations value owed by the disbursing officer for the current month. This value is generally the last entry on this record and is carried forward to the next months Accounts Receivable record. (See Figure 7-1 3a.)

This record is used in conjunction with the Record of Collections. (See Figure 7-1 1.) Each time a collection is made, record the date of the collection in the date received column. At the same time, there will be a corresponding entry in the Record of Collections. At the end of the month, all uncollected Accounts Receivables will be carried forward to the next month's Accounts Receivable record. (See Figure 7-1 3a.) Indicate "CF" (carried forward) in the date received column of the current months Accounts Receivables record.

5. ACCOUNTS PAYABLE. See Figure 7-14. This record reflects the unpaid debt of the mess. It is closed monthly and all unsettled accounts are carried forward to the following month.

The first entries on this record will be all unpaid Accounts Payables brought forward from the previous month. Examples of additional entries on this record are as follows:

- a. Provisions value owed to other than the Food Service Officer for food items received during the current month.
- b. Value of non provisions owed to vendors for items received during the current month.
- c. Provisions value owed to the Food Service Officer for food items received during the current month. (See Figure 7D on page 7-33.) This value is generally the last entry on this record and is carried forward to the next months Accounts Payable record.

This record is used in conjunction with the Record of Expenditures. (See Figure 7-12.) Each time an expenditure is made, record the date of the expenditure in the date paid column. At the same time, there will be a corresponding entry in the Record of Expenditures. At the end of the month, all unpaid Accounts Payables will be carried forward to the next months Accounts Payables record. (See Figure 7-1 4a.) Indicate "CF" (carried forward) in the date paid column of the current months Accounts Payables record.

6. RECORD OF MESS MEMBERS. See Figure 7-15. This record reflects a record of all members of the mess by member's name and the date he/she became a member. Upon detachment of the member, the record will show the date the member detached the command. The two mess share columns are not used,

7. PETTY CASH VOUCHERS. See Figure 7-16. Commanding officers will authorize in writing, the establishment of a petty cash fund, if needed, for making small purchases for a mess. (See Figure 7E on page 7-34 for example of authorization letter.) The authorization specifies the amount of cash authorized for the petty cash fund. Payments setting up petty cash funds and the replenishment of such funds are made by check or a cash transfer voucher if the mess does not have a checking account. The replenishment of petty cash funds must be substantiated by a signed Petty Cash Voucher (NAVCOMPT Form 743) and by the dealer's sales slip or receipt.

MEMORANDUM -- Statement of Sale of Subsistence Items from the General Mess



DEPARTMENT OF THE NAVY
USS DUARTE (DD 901)
FPO SAN FRANCISCO 96601-0001

IN REPLY REFER TO
FEB 11 1992

MEMORANDUM

From: Food Service Officer
To: Chief Petty Officer Mess Treasurer

Subj: STATEMENT OF SALE OF SUBSISTENCE ITEMS FROM THE GENERAL
MESS

Ref: (a) NAVSUP P-486, Vol I

1. In accordance with reference (a), I hereby certify that food items in the amount of \$1706.55 were sold to the Chief Petty Officer Mess during the month of January 1992.

2. The above total includes galley produced bakery products in the amount of \$26.80.

3. Issues were made on the documents listed below:

<u>Provisions</u>	<u>Galley Produced Bakery Products</u>
\$ 255.60 CPO180	\$ 7.65 CPO181
279.95 CPO182	3.45 CPO183
272.70 CPO184	5.60 CPO185
284.65 CPO186	4.30 CPO188
201.80 CPO187	5.80 CPO190
209.45 CPO189	
175.60 CPO191	
<hr/> SUBTOTALS \$ 1679.75	<hr/> \$ 26.80
GRAND TOTAL: \$ 1706.55	

Respectfully,

U.R. Welter
U. R. WELTER
ENS, SC, USN

copy to:
Disbursing Officer

Figure 7D

LETTER--Authority for Establishing a Petty Cash Fund



DEPARTMENT OF THE NAVY
USS DUARTE (DD 901)
FPO SAN FRANCISCO 96 601 -0001

IN REPLY REFER TO
4061
OPL Ser/272
JAN 1 1992

From: Commanding Officer, USS DUARTE (DD 901)
To: Chief Petty Officer Mess Treasurer, USS DUARTE (DD 901)
Subj: AUTHORITY FOR THE ESTABLISHMENT OF A PETTY CASH FUND
Ref: (a) NAVSUP P-486, Vol II, para 7012

1. In accordance with reference (a), you are hereby authorized to establish a petty cash fund for a dollar value not to exceed \$50.00. The purpose of this petty cash fund is for making small purchases for the Chief Petty Officers' Mess. The replenishment of this petty cash fund will be substantiated by a signed Petty Cash Voucher (NAVCOMPT Form 743) and by the dealer's sales slip or receipt.

J. P. Jones
J. P. JONES

Figure 7E

8. **FOOD COST CONTROL RECORD.** See Figure 7-17. Often messes afloat operate without the benefit of a central storeroom where food products are received and stowed prior to issue to the CPO galley. They may have a small storeroom (or space set aside for their use in the general mess storeroom) where they can stow food items not available from the general mess. Since messes afloat have limited storage facilities, most food used is requisitioned from the general mess on a regular basis. Food procurement records will be limited generally to those covering receipts of subsistence items from the general mess. This simplifies food cost accounting and, consequently, food cost control. To determine the exact cost of food consumed during an accounting period, or part of an accounting period, the following information is needed:

- a. the dollar value, at cost, of the beginning inventory,
- b. the dollar value, at cost, of the food procured to date by the mess,
- c. the dollar value, at cost, of the closing inventory (these inventories will be accomplished a minimum of at least once each week).

The sum of the beginning inventory and column (3) minus column (4) is the exact cost of food used by the mess. For example:

Assume that the beginning inventory is \$285.50, the receipts are \$567.15, and the closing inventory is \$176.43. To find the exact cost of the food used by the mess, make the following calculations:

Beginning Inventory		\$285.50
Receipts	(plus)	<u>567.15</u>
Total		\$852.65
Closing Inventory	(minus)	<u>176.43</u>
Cost of Food Used		\$676.22

The Food Cost Control Record (See Figure 7-1 7.) shows this information. Also included on the form is a column for daily food allowances. These are usually established by the mess treasurer. To compute the daily food allowance, add the number of mess members on the first day of the month plus the number of enlisted personnel subsisting in the mess (use the Record of Mess Members, Figure 7-5) times the commuted rations rate. For example:

Number of mess members		16
Number of enlisted personnel	(plus)	<u>4</u>
Subtotal		
Commuted Rations rate	(times)	&
Daily Food Allowance		\$90.00

By comparing the cost of food used to date with the cumulative allowance to date, it can be determined whether the mess is over or under the allowance and if corrective measures are needed. The use of the food cost control record is optional for messes with less than 20 members.

9. **MEALS SERVED RECORD SHEET.** See Figure 7-18. This record reflects a summary of mess members and enlisted assigned to the mess that were assigned for each day. The information to support these figures will come from the daily muster report that comes from the personnel office. It will show the total number of E-7 through E-9 that were assigned for each day. This document will be used in the preparation of the Computation of Commuted Rations form. (See Figure 7-19.)

10. MAXIMUM ASSET RETENTION IN CHIEF PETTY OFFICERS' MESSSES

a. General. Ration allowances commuted to a chief petty officers' mess that are not expended generate mess assets that are carried forward monthly. When unexpended ration allowances are carried forward on a regular monthly basis, the mess assets may increase in value that is excess to the needs of supporting mess operating costs. The value established for mess asset retention should support the concept of carrying sufficient assets forward monthly to average the operating costs between the higher at seas costs and the lower in port costs. Funds in excess of the value established for maximum mess asset retention are to be rebated to the disbursing officer each month. Chief petty officers' messes will comply with the procedures in subparagraph (b) in the financial management of excess mess assets.

b. Financial Management of Excess Mess Assets

(1) Maximum Net Worth. The maximum net worth, as shown on the Monthly Financial Operating Statement for Messes Afloat (NAVSUP Form 1367), will not exceed one-half month's commuted ration allowance value multiplied by the average number of members permanently assigned to the ship, i.e., regular Navy crew members, during the most recent deployment of 30 days or more. Figure 7-19 provides an example worksheet for computing the monthly maximum net worth.

(2) Funds in Excess of the Value Established for Maximum Net Worth. Funds in excess of the value established for maximum net worth will be rebated to the disbursing officer each month for deposit to the credit of the appropriation, Military Personnel Navy and appropriate subhead.

(3) Chief Petty Officers' Mess Accounting Records. Chief petty officers' mess accounting records and the monthly financial operating statement will disclose the amount rebated to the disbursing officer.

(4) Mess Audit Board. The mess audit board will substantiate compliance with the procedures for determining the value for maximum mess asset retention and rebates of excess funds to the disbursing officer.

11. COMPUTATION OF COMMUTED RATIONS.

a. General. All chief petty officer messes afloat will compute the amount of commuted rations due to determine the amount payable to the mess by the disbursing officer. The form used to compute this is the Computation of Commuted Rations. (See Figure 7-19.) The first section is determining the maximum monthly net worth.

- Line (A) One Half of the current Daily COMRAT Rate - Daily COMRAT rate (obtained from the disbursing officer) divided by 2.
- Line (B) Average Number of Permanently Attached Personnel on the Last Deployment of 30 days or more - Obtained from the Personnel Office muster reports.
- Line (C) Daily Net Worth Allowance - Line (A) times line (B).
- Line (D) Number of Days in Current Month - The actual number of days in the month of the report.
- Line (E) Maximum Monthly Net Worth - Line (C) times line (D).

The second part of the worksheet is the Commuted Rations Due Computation section.

- Line (F) Maximum Net Worth - Same as Line (E).

- Line (G) Current Month's Liabilities - Obtained from the Accounts Payables (see Figure 7-14). Include only the values that are carried forward to the next months Accounts Payables (See Figure 7-1 4a.).
- Line (H) Total - Line (F) plus line (G).
- Line (I) Current Month's Assets - Obtained from the Accounts Receivables (see Figure 7-13). Include only the values that are carried forward to the next months Accounts Receivables (See Figure 7-1 3a.).
- Line (J) COMRATS Due - Line (H) minus Line (I).
- Line (K) Maximum COMRATS - Rations allowed (sum of the total number of days each enlisted (CPO members plus enlisted personnel working and subsisting in the CPO mess) times the daily commuted ration rate (obtained from the disbursing officer) (See Figure 7F on page 7-38.).
- Line (L) Amount Due from Disbursing Officer - The lesser of Line (J) or Line (K). This amount will be collected from the disbursing officer and entered as an asset on the Balance Sheet side of the NAVSUP Form 1367 (See Figure 7-20.) opposite the entry "Commuted Rations Uncollected".

12. RETENTION OF MESS RECORDS. All mess records will be retained for a period of three years.

13. MONTHLY VOUCHER FOLDERS. All chief petty officer itemized and certified receipts and tapes of provisions purchased locally, copies of vouchers covering transactions with the disbursing officer, and any other vouchers substantiating entries of the mess statement will be filed in a monthly folder, submitted to the audit board, and thereafter retained by the mess treasurer.

MEMORANDUM -- Report of Authorized Commuted Rations



DEPARTMENT OF THE NAVY

USS DUARTE (DD 901)

FPO SAN FRANCISCO 96601-0001

IN REPLY REFER TO
FEB 1 1992

MEMORANDUM

From: Personnel Officer, USS DUARTE (DD 901)
To: Chief Petty Officer Mess Treasurer, USS DUARTE (DD 901)

Subj: REPORT OF AUTHORIZED COMMUTED RATIONS

1. The following enlisted personnel subsisted in the Chief Petty Officer Mess during the period 1 through 31 January 1992 unless otherwise indicated:

<u>Social Security Number</u>	<u>Name</u>	<u>Period [If other]</u>
732-19-7831	GMGCM Carandang	1 thru 6 January
491-84-3761	DKCS Arrington	1 thru 7 January
319-91-6784	SKC Miles	
461-87-9991	MMC Parkhard	
035-45-4773	ETC Frost	
079-65-4291	MSC Spent	
731-82-4665	SHC Powell	
219-11-8431	PCC Bush	23 thru 31 January
372-29-3482	GMMC Clement	27 thru 31 January
222-11-6666	BMC Smart	5 thru 31 January
891-18-4684	GMMC Youarr	8 thru 31 January
200-78-3679	HTC Karge	12 thru 31 January
150-32-0515	ENCS Guayon	17 thru 31 January
514-86-6022	DPC Sergeant	17 thru 31 January
555-37-1989	BTCS Delarosa	18 thru 31 January
248-10-1214	EMC Dawson	18 thru 31 January
571-70-5572	HMC Banang	18 thru 31 January
457-83-5734	ICC Howard	
457-72-3001	MS2 Prophet	
452-17-6996	MS3 Laban	1 thru 15 January
041-19-1776	MSSN Elijah	16 thru 31 January
998-00-9997	SA Mordecai	
420-24-7777	SA Bilhah	

2. The enlisted members named hereon were Chief Petty Officer mess members or enlisted personnel detailed to and subsisting in the Chief Petty Officer Mess for the period set opposite their names. It is directed that the commuted value of rations of these enlisted members be paid to the Mess Treasurer, Chief Petty Officer Mess.

J.M. Allen
J.M. ALLEN, ENS, USN

copy to:
Disbursing Officer

Figure 7F

FOR MONTH OF JANUARY 1992

[illegible]

The total of this record must equal the total of the record shown in Figure 7-12.

Figure 7-11

FOR MONTH OF FEBRUARY 1992

The Cash Brought Forward value on this record comes from the Cash on Hand at End of the Month (EOM) caption on the record shown in Figure 7-12.

7-40

FOR MONTH OF JANUARY 1992

The total of this record must equal the total of the record shown in Figure 7-11.

Figure 7-12

FOR MONTH OF JANUARY 1992

On the first day of the month, list all uncollected Accounts Receivable brought forward from previous month. At the end of the month, all uncollected Accounts Receivable will be carried forward to next months report. Mark CF (carried forward) in Date Received Column.

7-42

FOR MONTH OF FEBRUARY 1992

The entries on this record were carried forward from the record shown on Figure 7-13.

7-43

FOR MONTH OF JANUARY 1992

On the first day of the month, list all unpaid Accounts Payable brought forward from previous month. At the end of the month, all unpaid Accounts Payable will be carried forward to next months report. Mark CF (carried forward) in Date Paid Column.

7-44

FOR MONTH OF FEBRUARY 1992

The entries on this record were carried forward from the record shown on Figure 7-14.

7-45

RECORDS OF MESS MEMBERS

MEMBER	DATE JOINED	SHARE		DATE DETACHED	SHARE	
GMGCM CARANDANG	2 SEP 88			6 JAN 91		
DKCS ARRINGTON	5 SEP 88			7 JAN 91		
SKC MILES	21 OCT 88					
MMC PARKHARD	16 NOV 88					
ETC FROST	20 NOV 88					
MSC SPENT	22 JAN 89					
SHC POWELL	1 MAR 89					
PCC BUSH	14 APR 89					
GMMC CLEMENT	13 MAY 89					
BMC SMART	29 MAY 89					
GMMC YOUARR	6 JUL 89					
HTC KARGE	10 OCT 89					
ENCS GUAYON	13 OCT 89					
DPC SERGENT	4 FEB 90					
BTCS DELAROSA	2 AUG 90					
EMC DAWSON	17 NOV 90					
HMC BANANG	20 MAY 91					
ICC HOWARD	7 SEP 91					

Figure 7-15

PETTY CASH VOUCHER

PETTY CASH VOUCHER NAVCOMPT FORM 743 (7-54)		PRENUMBERED BY THE MESS
NO. _____		
AMOUNT	DATE	
FOR		
CHARGE To		
RECEIVED BY	APPROVED BY	
SIGNATURE OF PAYEE	APPROVED BY MESS TREASURER	

The replenishment of petty cash funds must be substantiated by a signed Petty Cash Voucher (NAVCOMPT Form 743) and by the dealer's sales slip or receipt.

Figure 7-16

FOOD COST CONTROL RECORD										BEGINNING INVENTORY \$285.50				
FOR MONTH OF JANUARY 1992														
DATE (1)	RECEIPTS				CLOSING INVENTORY (4)		COST OF FOOD USED TO DATE (5)		ALLOWANCE					
	DAILY (2)		CUMULATIVE TOTAL (3)						DAILY (6)		CUMULATIVE TOTAL (7)		OVER/UNDER (8)	
1	23	95	23	95					54	00	54	00		
2	255	60	279	55					54	00	108	00		
3	7	65	287	20					54	00	162	00		
4			287	20					54	00	216	00		
5			287	20					58	50	274	50		
6	279	95	567	15					58	50	333	00		
7			567	15	176	43	676	22	54	00	387	00	289	22
8	3	45	570	60					54	00	441	00		
9			570	60					54	00	495	00		
10	17	80	588	40					54	00	549	00		
11			588	40					54	00	603	00		
12			588	40					58	50	661	50		
13	272	70	861	10					58	50	720	00		
14			861	10	224	79	921	81	58	50	778	50	(143	31)
15	57	40	918	50					58	50	837	00		
16			918	50					58	50	895	50		
17			918	50					67	50	963	00		
18	5	60	924	10					81	00	1044	00		
19			924	10					81	00	1125	00		
20	284	65	1208	75					81	00	1206	00		
21			1208	75	183	98	1310	27	81	00	1287	00	(23	27)
22	4	30	1213	05					81	00	1368	00		
23			1213	05					85	50	1453	50		
24	201	80	1414	85					85	50	1539	00		
25			1414	85					85	50	1624	50		
26	60	85	1475	70					85	50	1710	00		
27	5	80	1481	50					90	00	1800	00		
28			1481	50	243	19	1523	81	90	00	1890	00	366	19
29	209	45	1690	95					90	00	1980	00		
30			1690	95					90	00	2070	00		
31	175	60	1866	55	356	00	1796	05	90	00	2160	00	363	95

The use of the Food Cost Control Record is optional for messes with less than 20 members.

Figure 7-17

MEALS SERVED RECORD SHEET

FOR MONTH OF JANUARY 1992

DATE	OFFICERS			ENLISTED			GUEST			DAILY TOTAL
	B	L	D	B	L	D	B	L	D	
1				12	12	12				36
2				12	12	12				36
3				12	12	12				36
4				12	12	12				36
5				13	13	13				39
6				13	13	13				39
7				12	12	12				36
8				12	12	12				36
9				12	12	12				36
10				12	12	12				36
11				12	12	12				36
12				13	13	13				39
13				13	13	13				39
14				13	13	13				39
15				13	13	13				39
16				13	13	13				39
17				15	15	15				45
18				18	18	18				54
19				18	18	18				54
20				18	18	18				54
21				18	18	18				54
22				18	18	18				54
23				19	19	19				57
24				19	19	19				57
25				19	19	19				57
26				19	19	19				57
27				20	20	20				60
28				20	20	20				60
29				20	20	20				60
30				20	20	20				60
31				20	20	20				60
TOT				480	480	480				1440

Summarize all meals consumed from the NAVSUP Form 1046 on this record on a daily basis.

Figure 7-18

COMPUTATION OF CPO MESS COMMUTED RATIONS

FOR MONTH OF JANUARY 1992

MAXIMUM NET WORTH COMPUTATION		
(A) 1/2 OF THE CURRENT DAILY COMRATS RATE		\$ 2.25
(B) AVERAGE #OF PERMANENT ATTACHED PERSONNEL ON LAST DEPLOYMENT OF 30 DAYS OR MORE (INCLUDES ALL PERSONNEL SUBSISTING)	(TIMES)	16
(C) DAILY NET WORTH ALLOWANCE		\$ 36.00
(D) #OF DAYS IN CURRENT MONTH	(TIMES)	31
(E) MAXIMUM MONTHLY NET WORTH		\$ 1116.00
COMMUTED RATIONS DUE COMPUTATION		
(F) MAXIMUM NET WORTH	(LINE E)	\$ 1116.00
(G) CURRENT MONTH'S LIABILITIES	(PLUS)	1706.55
(H) TOTAL		\$ 2822.55
(I) CURRENT MONTH'S ASSETS	(MINUS)	.00
(J) COMRATS DUE	(PROVISIONS COST)	\$ 2822.55
(K) MAXIMUM COMRATS (ACTUAL MAN DAYS X DAILY COMRATS RATE)		\$ 2160.00
(L) COMRATS DUE	(LESSER OF LINE J OR K)	\$ 2160.00

REMARKS: AMOUNT OF LINE L WILL BE COLLECTED FROM THE DISBURSING OFFICER AND ENTERED AS AN ASSET ON THE BALANCE SHEET SIDE OF NAVSUP 1367 OPPOSITE ENTRY 'COMMUTED RATIONS UNCOLLECTED

This record determines the commuted rations amount payable to the mess by the disbursing officer.

Figure 7-19

7005 PREPARING THE MONTHLY FINANCIAL OPERATING STATEMENT FOR CHIEF PETTY OFFICER MESSES

1. GENERAL. The mess treasurer is responsible for the preparation of the monthly financial operating statement consisting of a cash account that reflects cash received (income) and cash spent (expenses), and a balance sheet that reflects the financial condition of the mess and provides useful statistical data for the operation of the mess, using the Monthly Financial Operating Statement for Messes Afloat (NAVSUP Form 1367). An original and one copy is prepared as of the last day of the month. The NAVSUP Form 1367 is available at Cognizance Symbol I stock points. The original must be signed by the mess treasurer, the audit board, and the commanding officer and returned to the mess treasurer for his/her records. The copy will be posted for the information of all members of the mess (see Figure 7-20).

2. CASH ACCOUNT - RECEIPTS. The source document for the receipts section of the cash account on the monthly NAVSUP Form 1367 is the Record of Collections. (See Figure 7-1 1.) The totals in this section must be the same as the total shown on the Record of Collections.

a. Cash Brought Forward. The first value on the Record of Collections. It is also the same as the value in the "Cash on Hand End of Month" block of the expenditure side of the cash account on the previous months NAVSUP Form 1367.

b. Mess Bills Previous Months. Not applicable to CPO messes.

c. Mess Bills Current Month. Not applicable to CPO messes.

d. Mess Bills Next Month. Not applicable to CPO messes.

e. Mess Shares Sold. Not applicable to CPO messes.

f. Commuted Rations Collected. The value of commuted rations collected from the disbursing officer during the current month.

g. Total. The sum of all values in the receipt column of the cash account. This value must agree with the total of the Record of Collections as well as the total of the expenditure side of the cash account.

3. CASH ACCOUNT - EXPENDITURES. The source document for the expenditure section of the cash account on the monthly NAVSUP Form 1367 is the Record of Expenditures. (See Figure 7-1 2.) The totals in this section must be the same as the total shown on the Record of Expenditures.

a. Mess Bills Refunded. Not applicable to CPO messes.

b. Mess Shares Refunded. Not applicable to CPO messes.

c. Provisions From Supply Officer. The sum of the dollar values paid to the Food Service Officer during the current month for provisions issued to the CPO mess by the Food Service Officer. Do not include provisions purchased at the commissary store.

d. Provisions From Dealers. The sum of the dollar values paid to vendors during the current month for provisions received from other than the Food Service Officer. Include any provisions purchased from the commissary store.

e. Commuted Rations Rebated. The dollar value of any commuted rations that was rebated

back to the disbursing officer. Funds in excess of the value established for maximum mess asset retention are to be rebated to the disbursing officer each month and are included in this block.

f. Other. Itemize the dollar value of any other expenditure, cash or check, made during the current month, i.e. tips at the commissary, gifts, flowers, etc.

g. Cash on Hand at End of Month. The dollar value of all cash plus the ending balance in the checking account.

h. Total. The sum of all values in the expenditure column of the cash account. This value must agree with the total of the Record of Expenditures as well as the total of the receipt side of the cash account.

4. **BALANCE SHEET - ASSETS.** This portion of the balance sheet is a compilation of the assets of the mess. With the exception of the cash on hand and inventory of provisions, the source document for the assets section of the balance sheet on the monthly **NAVSUP** Form 1367 is the Accounts Receivables. (See Figure 7-13.)

a. Cash on Hand. The value of the "Cash on Hand End of Month" caption from the Expenditure section of the Cash Account.

b. Mess Bills Uncollected. Not applicable to CPO messes.

c. Mess Shares Uncollected. Not applicable to CPO messes.

d. Commuted Rations Uncollected. The commuted rations value owed by the disbursing officer that was uncollected during the month.

e. **Inventory of Provisions.** The total dollar value of the inventory of provisions on the last day of the month at last receipt price. This value is the last entry in column (4) of the Food Cost Control Record. (See Figure 7-1 7.)

f. Total Assets. The sum of all the values in the assets column of the balance sheet. This value represents all assets of the mess.

5. **BALANCE SHEET - LIABILITIES.** This portion of the balance sheet is a compilation of the liabilities of the mess. The source document for the liabilities section of the balance sheet on the monthly **NAVSUP** Form 1367 is the Accounts Payable. (See Figure 7-14.)

a. Mess Bill Refunds Owed. Not applicable to CPO messes.

b. Mess Share Refunds Owed. Not applicable to CPO messes.

c. Provisions From Supply Officers Owed. The dollar value of provisions owed to the Food Service Officer that was not paid during the current month.

d. Provisions From Dealers Owed. The sum of the value of provisions owed to dealers that was not paid during the current month.

e. Commuted Rations Rebated Owed. The dollar value of commuted rations rebated to the disbursing officer that was not paid during the current month. If the net worth block of the liabilities section of the Balance Sheet exceeds the maximum monthly net worth, line (E) of the Computation of CPO Mess Commuted Rations, the difference is the commuted rations rebate that is owed to the disbursing officer, and that value will be recorded in this block.

f. Other. Any other liability carried forward from the Accounts Payable that was not paid during the current month.

g. Total Liabilities. The sum of all the values in the liabilities column of the balance sheet. This value represents all liabilities of the mess.

h. Total Assets. The value of the "Total Assets" caption from the Assets section of the Balance Sheet.

i. Total Liabilities. The value of the "Total Liabilities" (same as subparagraph (g) above).

j. Net Worth. The net worth amount is the value of the mess at the end of the month. It is computed by subtracting "Total Liabilities" from "Total Assets". If this value exceeds the maximum monthly net worth, line (E) of the Computation of CPO Mess Commuted Rations, the difference is the commuted rations rebate that is owed to the disbursing officer and this value will be recorded in the "Commuted Rations Rebated Owed" block of the liabilities of the Balance Sheet.

k. Total Liabilities and Net Worth. The sum of "Total Liabilities" and "Net Worth". This value must equal "Total Assets".

6. MESS SHARE, PROVISIONS CONSUMED, COST PER MAN AND RECOMMENDED MESS BILL FOR THE NEXT MONTH. These sections are not applicable to CPO messes.

7. REVERSE SIDE OF MONTHLY FINANCIAL OPERATING STATEMENT FOR MESSSES AFLOAT. On the reverse side of the NAVSUP Form 1367, list all Accounts Receivables (amounts owed to the mess) and all Accounts Payable (names of payees and amounts owed by the mess).

8. SIGNATURES.

a. The mess treasurer will sign and date the form certifying the statement to be correct, that the provisions shown on the attached inventory are in good condition and carried at their proper value, and that the mess has no assets or liabilities other than those listed on the reverse. He/she will then forward the statement and substantiating documents to the audit board.

b. The three members of the audit board will conduct an audit to verify all entries on the statement and accompanying records using Private Mess Check-Off List, Appendix F as a guide. Each member of the audit board will then sign the statement. The substantiating documents will be returned to the mess treasurer and the statement will be forwarded to the commanding officer.

c. The commanding officer will sign and date the statement and return it to the mess treasurer. A copy will be posted for all mess members to view.

7-54

7006 OPERATING CAPITAL FOR OFFICERS' MESSSES

Capital to operate officers' messes afloat is raised through the sale of shares to the members. Only one share is sold to each member. Each member, therefore, becomes an equal partner in the ownership of the mess. The equity of mess members is computed by subtracting total outstanding liabilities from total assets. Cash and other assets which can be readily converted to cash must be kept on hand in sufficient amounts to pay current liabilities. The mess must also have sufficient funds available to repay mess shares to members who withdraw (transfer) from the mess. To meet these requirements, it is necessary if the mess is to be solvent, that food stocks be held to a minimum. Normally, stocks should be maintained near the endurance levels prescribed for the ship's operating category. However, this generalization may be modified to ensure adequate supplies of items needed to maintain the standards of the mess, which might not be available in the ship's operating area.

7007 MESS SHARES IN OFFICERS' MESSSES

1. **VALUE OF EACH OFFICER'S OWNERSHIP.** The mess share is the value of each officer's ownership in the mess. It is computed by simply dividing the net worth of the mess by the number of members. The net worth is defined as total mess assets minus liabilities. In determining the value of the mess share it is important not to include mess bills collected in advance. If mess bills are collected in advance, an entry will show up on the Record of Collections. In this case, an offsetting entry must be put into the Accounts Payable record (see paragraph 7002.2c). The share will, of course, vary as the net worth increases or decreases and may be compared at any time in determining the financial status of the mess. Normally, however, the share is computed as of the end of the month.

2. **WHEN A NEW MEMBER JOINS THE MESS.** When a member joins the mess, he/she is required to purchase a share; i.e., he/she pays into the mess the amount of the share as computed at the end of the previous month. Similarly, when a member detaches, he/she is paid a mess share rebate equal to the share as computed at the end of the month prior to that of his/her detachment.

3. **OPTIMUM VALUE OF A MESS SHARE.** The optimum value of a mess share should be equal to approximately one-half of an average monthly mess bill. Every effort will be made to keep the share from varying more than \$5.00 in any one month, unless disestablishment of the mess is anticipated. The mess share value used during the month will be the share computed at the end of the previous month, as shown on the audited statement for the preceding month. If an officer is to be absent from the mess for a period in excess of one month, he/she will be afforded the opportunity to withdraw from the mess, receive his/her mess share, and rejoin upon return.

4. **ENLISTED PERSONNEL RATIONS COMMUTED TO AN OFFICERS' MESS.** The value of enlisted personnel rations commuted to an officers mess will not be used in any manner whatsoever to support or increase the value of mess shares.

7008 STANDARD METHOD FOR COMPUTING PARTIAL MESS BILLS AND MESS BILL REBATES

1. **PARTIAL MESS BILL FOR A NEW MEMBER BEING PERMANENTLY ASSIGNED.** A member is charged for the day he/she reports unless he/she reports after 1800. Multiply the actual number of inclusive days for which a mess bill is payable (all days of the month that the member is aboard including the 31st, when applicable) by the month's mess bill, then divide by the actual number of days in the month and round off to the nearest cent. For example:

Member reports for duty at 0900, 12 August
Mess bill for August is \$45.00
Inclusive dates chargeable: 12-31 August = 20 days
(Rule: Charged for the 12th due to reporting prior to 1800)

$$20 \text{ days} \times \$45.00 = \$900.00$$

$$\$900.00 \div \text{by } 31 \text{ days} = \$29.032$$

$$\$29.032 \text{ Rounded to the nearest cent} = \$29.03$$

\$29.03 plus current mess share is what the new member owes.

Although it would seem more logical to first divide the mess bill by the number of days in the month to arrive at a daily rate, and then multiply the rate by the desired number of days, the method shown above is preferred. Since these calculations are sometimes done without a calculator, performing the division step first introduces the possibility of an error in rounding off which, in turn, can be compounded by the multiplication.

2. MESS BILL REBATE FOR MEMBER BEING PERMANENTLY DETACHED. A member is not charged for the day he/she departs unless he/she departs after 1800. For example:

Member being detached at 1200, 22 April
Mess bill for April is \$42.00, which the member paid on 4/3
Inclusive dates NOT chargeable: 22-30 April = 9 days
(Rule: Not charged for the 22nd due to detaching prior to 1800)

$$9 \text{ days} \times \$42.00 = \$378.00$$

$$\$378.00 \div \text{by } 30 \text{ days} = \$12.60$$

\$12.60 plus current mess share is what the detaching member is rebated.

3. MESS BILL REBATE FOR MEMBER ON TAD. The same rules in subparagraphs 1 and 2 apply for the date of departure and the date of return. Compute the actual mess bill rebate by determining the inclusive number of days the member is not eating in the mess. For example:

Member goes on TAD at 0800, 5 February to 1600, 9 February
Mess bill for February is \$47.00, which the member paid on 2/2
Inclusive dates NOT chargeable: 5-8 February = 4 days
(Rule: Not charged for the 5th due to detaching on TAD prior to 1800
and charged for the 9th due to reporting back from TAD prior to 1800)

$$4 \text{ days} \times \$47.00 = \$188.00$$

$$\$188.00 \div \text{by } 28 \text{ days} = \$6.714$$

(28 days nonleap year, 29 days leap year)

$$\$6.714 \text{ Rounded to the nearest cent} = \$6.71$$

\$6.71 is the rebate due.

4. MESS BILL REBATE FOR MEMBER ON LEAVE. The day of departure on leave is counted as a day of duty. However, for mess purposes, this day is the first day of absence if the member does not eat any meals in the mess on that day. If a member returns before 1800, the day prior to the day of his/her return is his/her last day of absence. When a member goes on leave, he/she is entitled to a mess bill rebate for the entire period of absence computed as indicated in the following example:

Member goes on Leave from 0001, 20 June to 0730, 5 July

Mess bill for June is \$51.00, which the member paid on 6/4 and
mess bill for July is \$48.00

Period of absence: 20 June to 4 July (inclusive dates)

Rebate for June:

Inclusive dates NOT chargeable:
20-30 June = 11 days
(Rule: Not charged for the 20th
due to detaching on leave prior
to 1800)

11 days x \$51.00 = \$561.00

\$561.00 ÷ by 30 days = \$18.70

Rebate for July:

Inclusive dates NOT chargeable:
1 -4 July = 4 days
(Rule: Charged for the 5th due
to returning prior to 1800)

4 days X \$48.00 = \$192.00

\$192.00 ÷ by 31 days = \$6.19

\$18.70 plus \$6.19 = \$24.89 is the rebate due.

Mess bill due for July:	\$48.00
Minus Rebate due	<u>\$24.89</u>
Net Mess bill owed for month of July:	\$23.11

5. A simple display chart that summarizes all the rules listed in paragraphs 1-4 is provided on page 7-58. (See Figure 7G.)

7009 PAYMENT FOR MIDSHIPMEN, OFFICER CANDIDATES, AND CADET MESS BILLS

1. NAVY MIDSHIPMEN AND OFFICER CANDIDATES. Officers' messes will be reimbursed for subsisting Naval Academy midshipmen, Naval Reserve Officer Training Corps midshipmen and contract students, and Naval officer candidates based on the raw food costs of the meals consumed. The procedures in paragraph 7002-10 will be used to determine the value of the provisions consumed. (See Figure 7H on page 7-59.) The amount claimed by a mess will not exceed the current authorized daily ration rate in the Department of Defense Military Pay and Allowances Entitlements Manual. The mess treasurer must submit a bill, on official letterhead paper, for the meals consumed to the disbursing officer. (See Figure 7I on page 7-60.) The disbursing officer will pay the mess treasurer on a Voucher for Disbursement and/or Collection (NAVCOMPT Form 2277) charging the proper appropriation, subhead, bureau control number, object class, and functional account current at the time such meals are furnished.

PRORATED MESS BILL RULES

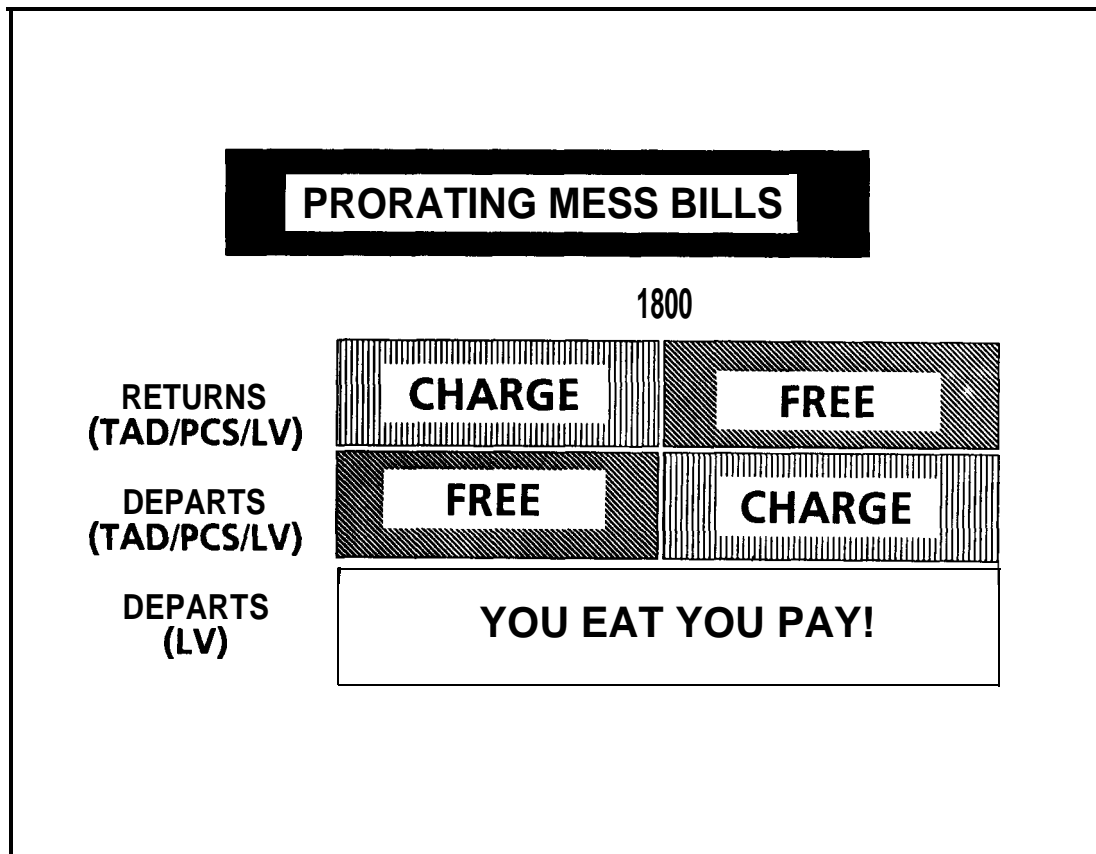


Figure 7G

Computation of Commuted Rations for Naval Academy Midshipmen

<u>COMPUTATION OF COMMUTED RATIONS</u>		
NAME OF MESS: WARDROOM	FOR MONTH OF: JANUARY 1992	
<u>PERCENTAGE OF ALL MESS MEALS EATEN BY MIDSHIPMEN</u>		
(A) OFFICER & GUEST MEALS		1278
(B) ENLISTED MEALS	(PLUS)	378
(C) NAVAL ACADEMY MIDSHIPMAN MEALS	(PLUS)	63
(D) TOTAL MEALS		1719
(E) MIDSHIPMAN PERCENTAGE ((C)-(D)) x 100		3.66
<u>TOTAL VALUE OF PROVISIONS CONSUMED</u>		
(F) OPENING INVENTORY		102.40
(G) RECEIPTS	(PLUS)	1405.00
(H) SUB TOTAL		1507.40
(I) CLOSING INVENTORY	(MINUS)	123.63
(J) PROVISIONS CONSUMED		1383.77
<u>COMPARISON</u>		
(K) PROVISIONS CONSUMED		1383.77
(L) MIDSHIPMAN MEAL PERCENTAGE	(TIMES)	3.66
(M) MIDSHIPMAN PROVISIONS COST		50.65
(N) MAXIMUM AUTHORIZED RATION RATE (SEE NOTE #1)		94.50
(O) AMOUNT DUE FROM D.O. (LESSER OF M OR N)		50.65
NOTE #1: THE AUTHORIZED RATION RATE IS OBTAINED FROM THE DISBURSING OFFICER. FOR THE PURPOSE OF THIS EXAMPLE, THE FOLLOWING IS THE COMPUTATION USED FOR LINE N:		
3 MIDSHIPMEN TIMES SEVEN DAYS TIMES THE DAILY RATION RATE (4.50)		

Figure 7H

LETTER -- Request for Reimbursement for Subsisting Naval Academy Midshipmen



DEPARTMENT OF THE NAVY
USS DUARTE (DD 901)
FPO SAN FRAN CISCO 96601-0001

IN REPLY REFER TO
FEB 1 1992

MEMORANDUM

From: Wardroom Mess Treasurer
To: Disbursing Officer

Subj: REQUEST FOR REIMBURSEMENT FOR SUBSISTING NAVAL ACADEMY
MIDSHIPMEN

Ref: (a) NAVSUP P-486, Vol II, para 7009-1

Encl: (1) Travel Order Number N00161T015091
(2) Travel Order Number N00161T015092
(3) Travel Order Number N00161T015093
(4) Computation of Commuted Rations

1. In accordance with reference (a), request reimbursement for \$50.65 as a result of subsisting the following named Naval Academy midshipmen in the Wardroom Mess from 4 - 10 January 1992.

Midshipman First Class Robert R. Bidwell, 111-11-1111
Midshipman Second Class Lindy Kock, 222-22-2222
Midshipman Second Class Paul W. Blood, 333-33-3333

2. Copies of travel orders for above named individuals are forwarded as enclosures (1) through (3). Enclosure (4) is forwarded indicating comparison between maximum authorized daily ration rate and the cost of raw food items consumed by the midshipmen.

A.B. Snyder
A. EB. SNYDER
ENS, USN

Figure 7I

2. ARMY AND AIR FORCE CADETS. Officers' messes will be reimbursed for subsisting Army and Air Force cadets based on the raw food costs for the meals consumed. The procedures in paragraph 7002.10 will be used to determine the value of provisions consumed. (See Figure 7H on page 7-59.) The amount claimed by a mess will not exceed the current daily ration rate in the Department of Defense Military Pay and Allowances Entitlements Manual. The mess treasurer must submit a bill, on official letterhead paper, for the meals consumed to the United States Military Academy or the United States Air Force Academy, as appropriate. (See Figure 7J on page 7-62.)

3. USE OF FUNDS FOR SUBSISTING MIDSHIPMEN AND CADETS. Funds received for meals consumed by midshipmen, officer candidates, and cadets are to be used only to support the cost of their subsistence. The funds will not be used in any manner whatsoever to support member mess bills, increase the value of the mess share, or any other mess operation, except the cost of feeding the midshipmen, officer candidates, and cadets.

7010 MEALS SOLD FOR CASH

1. GENERAL. Authorized mess patrons, such as officers temporarily on board the ship, including Naval Reserve Officers on active duty for training, embarked unit officers, type commander or group/unit staff officers; government civilian employees; officers of foreign governments; contractors' representatives; and official visitors will pay cash for meals consumed except when they become members of the mess while aboard. When the ship is underway, in order to avoid overburdening the mess with elaborate and time consuming accounting and menu adjustments, the patrons paying cash for meals may be regarded as having attended all meals served during the underway period. During in port periods, temporary patrons paying cash for meals will only be required to pay for the meals actually consumed.

2. MEAL PRICES. The term "meal prices" is defined as the selling price of meals, which must be sufficient to cover the cost of the food consumed and a proportionate share of all other mess operating costs borne by **nonappropriated** funds. Meal prices are to be established at a rate that is equitable to both the temporary mess patron and the members of the mess. Meal prices should not be established at a rate that generates assets for the mess. Meal prices should not be established at an insufficient rate whereby the subsistence of the temporary mess patron becomes a financial burden and results in the mess members subsidizing the subsistence cost of the patron. The meal prices discussed herein apply to temporary mess patrons paying cash for meals who are not receiving a per diem allowance. Meal prices established in accordance with this subparagraph are not to be confused with the prescribed minimum meal price in subparagraph 3 for persons receiving per diem allowance.

3. PRESCRIBED MINIMUM MEAL PRICE. Messes which operate their own self-contained facility will sell meals at a daily rate sufficient to provide reimbursement of food costs and non appropriated operating expenses plus the surcharge rate. The total charge for officers and government civilian employees in a travel status or temporary duty status and receiving a per diem allowance in lieu of subsistence will be charged the prescribed minimum meal price of not less than \$2.50 per day. Surcharge rates can be found in the current NAVSUPINST 4061.9 series. The income collected from surcharges will be accounted for within twenty (20) days subsequent to the end of each month. The prescribed minimum meal price rate of not less than \$2.50 per day will not be imposed on officers and government civilian employees who are not receiving a per diem allowance.

LETTER -- Request for Reimbursement for Subsisting Air Force Academy Cadets



DEPARTMENT OF THE NAVY
USS DUARTE (DD 901)
FPO SAN FRANCISCO 96601-0001

IN REPLY REFER TO

4061
Ser T/028
FEB 1 1992

From: Wardroom Mess Treasurer, USS DUARTE (DD 90 1)
To: Commandant, United States Air Force Academy

Subj : REQUEST FOR REIMBURSEMENT FOR SUBSISTING AIR FORCE
ACADEMY CADETS

Ref: (a) NAVSUP P-486, Vol II, para 7009-2

Encl: (1) Travel Order Number 1234567890
(2) Travel Order Number 2345678901
(3) Travel Order Number 3456789012
(4) Computation of Commuted Rations

1. In accordance with reference (a), request reimbursement for \$50.65 as a result of subsisting the following named Air Force Academy cadets in the Wardroom Mess from 4-10 January 1992.

Cadet Phillip G. Slough, 444-44-4444
Cadet Gary O. McGee, 555-55-5555
Cadet Daniel R. Jeffries, 666-66-6666

2. Copies of travel orders for above named individuals are forwarded as enclosures (1) through (3). Enclosure (4) is forwarded indicating comparison between maximum authorized daily ration rate and the cost of raw food items consumed by the cadets.

Very respectfully,

A. B. Snyder
A. B. SNYDER
ENS, USN

Figure 7J

4. MEALS FOR OFFICERS ABOARD FOR TRANSPORTATION AS PASSENGERS

a. Navy and Marine Corps Officers. Navy and Marine Corps officers in a travel status aboard solely for transportation as passengers, are not to be charged for meals. The mess treasurer will furnish the disbursing officer with a signed statement showing the inclusive dates and the number of rations furnished. (See Figure 7K on page 7-65.) A certified copy of each officer's orders will be attached to the statement. The **executive officer** will certify on the statement that the meals indicated have been furnished. The disbursing officer will then make payment on a public voucher to the mess treasurer for the total amount indicated on the statement, charging the appropriation or appropriations cited on the **officer's** orders.

b. Officers of Other Uniformed Services. Officers of the Army, Air Force, Coast Guard, Public Health Service, and National Oceanic and Atmospheric Administration will be required to pay for the meals provided by the officers' mess in which they are subsisted. They will submit individual claims for reimbursement to paying officers of their services.

c. Meals for Ship's Pilot. **Officers' messes will be reimbursed from government funds by the disbursing officer** for each ship's pilot subsisted therein, on an actual cost basis, unless otherwise prescribed by the Secretary of the Navy.

d. Meals for Prisoners of War and Prisoners Awaiting Trial. Officers' messes will be reimbursed from government funds by the disbursing officer for each officer subsisted who is a prisoner of war or a prisoner awaiting trial and not in a pay status, on an actual cost basis, unless otherwise prescribed by the Secretary of the Navy.

7011 SUBSISTING FROM THE GENERAL MESS

Under certain circumstances, such as those discussed in Chapter 5, it may be necessary to subsist officers and enlisted mess personnel from the general mess. Officers, government civilian employees, and enlisted mess personnel are authorized to obtain meals from the general mess on a credit basis in accordance with the procedures in Volume 1, **para 8402-2d**. The commanding officer is required to give the food service officer written authorization to sell meals from the general mess on a credit basis. (See Figure 7L on page 7-66.) The basic meal rates, without a surcharge, contained in NAVSUP Instruction 4061.9 series are applicable. Officers and government civilian employees receiving a per diem allowance are required to pay the surcharge prescribed in NAVSUP Instruction 4061.9 series. Sales will be administered as follows:

1. Officers, government civilian employees, and enlisted mess personnel will acknowledge receipt of meals from the general mess in accordance with credit sales procedures using the NAVSUP Form 1046 in accordance with Volume 1, **para 8402-2d**. For ease in preparation of the monthly reports, a summary of the meals provided may be transferred from the NAVSUP Form 1046 to the Meals Served Record Sheet. (See Figure 7-25 on page 7-71.)

2. The mess treasurer is responsible for collection of the basic charges and surcharges, as applicable, for all meals purchased/made available from the general mess for reimbursement to the food service officer. At the time of collection, the mess treasurer will record the amount collected and the date of each collection. (See Figures 7-21 and 7-23.)

3. No later than the 15th of the month following the month in which meals are sold, officers and civilian employees will pay for the actual general mess meals consumed in port and for three meals a day while at sea whether meals are consumed or not, as specified in Volume 1, **para 8400-3**. Officers being detached during the month will make payment prior to detachment.

4. No later than the 15th of the month following the month in which meals were sold, the mess treasurer will reimburse the food service officer for all general mess meals consumed on a credit basis by officers and enlisted mess personnel whose ration allowances are commuted to the officers' mess. The mess treasurer will make appropriate entries on the Record of Expenditures and Accounts Payable. (See Figures 7-22 and 7-24.)

5. At the end of each month, the mess treasurer will compute the value of the provisions consumed in the officers's mess in accordance with the procedures in paragraph 7002-10. (See Figure 7-26.) The sum of the dollar value of general mess meals consumed by enlisted mess personnel (line L) are then compared to the total available comrats (line M). The lesser of the two values is the amount of commuted rations due from the disbursing officer.

6. Figure 7-27 is an example of the monthly NAVSUP Form 1367 that brings together the information provided in Figures 7-21 through 7-26.

7012 HANDLING CASH

1. **PRENUMBERED RECEIPTS.** Prenumbered receipts, issued in numerical sequence, will be given for each payment of any kind being received by a mess account. When prenumbered receipts are not currently available in the supply system, they must be procured locally. Plain receipts may be prenumbered using a numbering machine, but in that case, the numbering machine and all unnumbered receipts will be in the custody of a person not receiving cash into the mess accounts. Duplicate receipts are to be retained by the mess treasurer for three years, and each numbered receipt must be accounted for. A receipt is to be obtained from each member at the time a mess rebate is paid to the individual.

2. **SAFE PROVIDED FOR THE MESS TREASURER.** A safe will be provided for the mess treasurer. It should be located in a safe place where adequate security can be maintained. If a safe is not available, the funds will be placed with the disbursing officer for safekeeping.

3. **ESTABLISHMENT OF BANK ACCOUNTS FOR MESSES.** Bank accounts should be established for messes when practicable and the commanding officer should establish the maximum amount of cash funds which the mess treasurer is authorized to have on hand. (See Figure 7M on page 7-74.) A separate bank account will be established for each mess aboard the ship. Joint accounts are prohibited.

4. **WHEN PETTY CASH FUNDS ARE PROVIDED TO MESS PERSONNEL OR A MESS MEMBER TO MAKE PURCHASES FOR THE MESS.** When petty cash funds are provided to mess personnel or a mess member to make purchases for the mess, a memorandum cash receipt will be issued and maintained by the mess treasurer as cash on hand until it is replaced by a cash register tape receipt or similar type document that substantiates the expenditure and any cash change totaling the amount of the funds issued.

7013 CONTROL OF SAFE COMBINATIONS

Every person responsible for mess funds should be provided with his/her own safe or a separate locked compartment in a larger safe. The rules in the NAVCOMPT Manual, paragraph 04030302, are applicable; that is, the responsible individual should not divulge the combination of his/her safe to any other person. Placing the combination in a sealed envelope to be kept in the custody of the commanding officer or other officer is prohibited. Safe combinations will be changed every six months and whenever a new custodian takes over.

LETTER -- Request for Reimbursement for Subsisting Naval Academy Midshipmen



DEPARTMENT OF THE NAVY
USS DUARTE (DD 901)
FPO SAN FRANCISCO 96601-0001

IN REPLY REFER TO
FEB 1 1992

MEMORANDUM

From: Wardroom Mess Treasurer
To: Disbursing Officer

Subj: REQUEST FOR REIMBURSEMENT FOR SUBSISTING OFFICERS ABOARD
USS DUARTE FOR TRANSPORTATION AS PASSENGERS

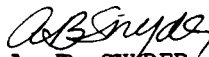
Ref: (a) NAVSUP P-486, Vol II, para 7010-4

Encl: (1) Travel Order Number N00161T015091
(2) Travel Order Number N00161T015092
(3) Travel Order Number N00161T015093

1. In accordance with reference (a), request reimbursement for \$.105.00 for meals furnished for the following named officers that were onboard USS DUARTE for transportation as passengers from 4 - 10 January 1992. Three meals a day were furnished to each officer for the entire period the officers were onboard as passengers.

Captain Robert R. Bidwell, 111-11-1111
Lieutenant Lindy Kock, 222-22-2222
Ensign Paul W. Blood, 333-33-3333

2. Copies of certified travel orders for above named individuals are forwarded as enclosures (1) through (3).


A. B. SNYDER
ENS, USN

FEB 2 1992

Memorandum from the Executive Officer:

I certify that three meals a day were furnished to the above named officers during the entire period covering 4 - 10 January 1992.

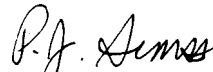

P. J. SIMS
LCDR, USN

Figure 7K

LETTER -- Authority to Sell Meals from the General Mess on a Credit Basis



DEPARTMENT OF THE NAVY
USS DUARTE (DD 901)
FPO SAN FRANCISCO 96601-0001

IN REPLY REFER TO

4061
Ser T/028
FEB 1 1992

From: Commanding Officer
To: Food Service Officer

Subj: AUTHORITY TO SELL MEALS FROM THE GENERAL MESS ON A CREDIT BASIS

Ref: (a) NAVSUP P-486, Vol I, para 8402.2d

1. In accordance with reference (a), when considered necessary and practical, you are hereby authorized to sell meals from the General Mess on a credit basis using either the regular or optional procedure.
2. Procedures for the credit sales of meals as outlined in reference (a) are to be strictly adhered to.

J. P. Jones
J. P. JONES

copy to:
Supply Officer
Wardroom Mess Treasurer
CPO Mess Treasurer

Figure 7L

FOR MONTH OF JANUARY 1992

The total of this record must equal the total of the record shown in Figure 7-22.

Figure 7-21

FOR MONTH OF JANUARY 1992

The total of this record must equal the total of the record shown in Figure 7-21.

Figure 7-22

ACCOUNTS RECEIVABLE

FOR MONTH OF JANUARY 1992

DATE INCURRED	NAME	AMOUNT	PURPOSE	DATE REC.
(FOR REVITY AND THE PURPOSE OF THIS EXAMPLE, THERE IS ONLY 1 LINE ENTRY FOR THE SUMMARY OF ALL CARRIED FORWARD "CF" DECEMBER 1991 MESS BILL, F TRIES FROM THE PREVIOUS MONTHLY FORM)				
12/31	VARIOUS WARDROOM OFFICERS	2201 20	DECEMBER 1991 MESS BILL	VARIOUS
12/31	DISBURSING OFFICER	593 60	DECEMBER 1991 COMMUTED RATIONS	11
1/10	LT ROBINSON MESS SHARE	44 59	ARRIVED 1300, 10 JANUARY 1992	CF
1/15	CDR MCGEE MESS SHARE	44 59	ARRIVED 1300, 15 JANUARY 1992	15
1/20	LTJG METTS MESS BILL	75 30	DETACHED 0945, 20 JANUARY 1992	20
1/31	LCDR SLOUGH	127 50	JANUARY 1992 MESS BILL	CF
1/31	LTJG HAMMER	101 60	JANUARY 1992 MESS BILL	31
1/31	LCDR SIMMS	123 40	JANUARY 1992 MESS BILL	
1/31	LT DOYLE	104 173	JANUARY 1992 HESS BILL	CF
1/31	ENS SMITH	93 90	JANUARY 1992 MESS BILL	CF
1/31	LTJG JAMES	112 10	JANUARY 1992 MESS BILL	CF
1/31	LTJG HAYES	89 10	JANUARY 1992 MESS BILL	CF
1/31	ENS BAKER	93 80	JANUARY 1992 MESS BILL	CF
1/31	ENS ALLEN	119 90	JANUARY 1992 MESS BILL	CF
1/31	CDR JONES	122 70	JANUARY 1992 MESS BILL	CF
1/31	LT WALCOTT	109 60	JANUARY 1992 MESS BILL	CF
1/31	ENS SNYDER	115 70	JANUARY 1992 MESS BILL	CF
1/31	ENS RICHEY	132 50	JANUARY 1992 MESS BILL	CF
1/31	LTJG DOFF	139 70	JANUARY 1992 MESS BILL	CF
1/31	LCDR LAMBERT	131 30	JANUARY 1992 MESS BILL	C'
1/31	LCDR MCCARY	126 60	JANUARY 1992 MESS BILL	CF
1/31	LT ROBINSON	89 50	JANUARY 1992 MESS BILL	CF
1/31	CDR MCGEE	73 80	JANUARY 1992 MESS BILL	CF
1/31	DISBURSING OFFICER	643 55	JANUARY 1992 COMMUTED RATIONS	CF

On the first day of the month, list all uncollected Accounts Receivable brought forward from previous month. Also, list names of all current mess members. At the end of the month, all uncollected Accounts Receivable will be carried forward to next months report. Mark "CF" (carried forward) in Date Received Column.

Figure 7-23

FOR MONTH OF JANUARY 1992

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# MEALS SERVED **RECORD SHEET**

FOR MONTH OF JANUARY 1992

| DATE | OFFICERS |     |     | ENLISTED |     |     | GUEST |    |    | DAILY TOTAL |
|------|----------|-----|-----|----------|-----|-----|-------|----|----|-------------|
|      | B        | L   | D   | B        | L   | D   | B     | L  | D  |             |
| 1    | 10       | 12  | 10  | 3        | 5   | 4   |       |    | 1  | 45          |
| 2    | 12       | 15  | 10  | 4        | 4   | 3   |       | 1  | 1  | 50          |
| 3    | 10       | 14  | 10  | 4        | 5   | 4   |       |    |    | 47          |
| 4    | 11       | 12  | 11  | 4        | 5   | 3   |       | 1  | 1  | 48          |
| 5    | 12       | 15  | 12  | 4        | 5   | 4   |       |    |    | 52          |
| 6    | 10       | 15  | 10  | 4        | 4   | 3   |       |    |    | 46          |
| 7    | 11       | 12  | 10  | 3        | 3   | 3   |       | 1  | 2  | 45          |
| 8    | 10       | 12  | 9   | 2        | 3   | 2   |       | 4  | 3  | 45          |
| 9    | 11       | 14  | 12  | 4        | 5   | 4   |       |    |    | 50          |
| 10   | 12       | 14  | 11  | 4        | 5   | 5   |       |    |    | 51          |
| 11   | 15       | 15  | 15  | 5        | 5   | 5   | 4     | 4  | 4  | 72          |
| 12   | 15       | 15  | 15  | 5        | 5   | 5   | 4     | 4  | 4  | 72          |
| 13   | 15       | 15  | 15  | 5        | 5   | 2   | 4     | 4  | 4  | 69          |
| 14   | 11       | 13  | 10  | 2        | 3   | 2   |       | 2  | 3  | 46          |
| 15   | 10       | 12  | 11  | 2        | 4   | 2   |       | 4  | 4  | 49          |
| 16   | 15       | 15  | 13  | 4        | 4   | 5   |       |    |    | 56          |
| 17   | 12       | 15  | 12  | 4        | 5   | 4   |       |    |    | 52          |
| 18   | 12       | 15  | 13  | 4        | 5   | 3   |       |    |    | 52          |
| 19   | 11       | 15  | 12  | 3        | 5   | 4   |       |    |    | 50          |
| 20   | 11       | 15  | 10  | 4        | 5   | 4   |       |    |    | 49          |
| 21   | 10       | 11  | 11  | 2        | 3   | 2   |       |    |    | 39          |
| 22   | 11       | 14  | 12  | 2        | 2   | 2   |       | 2  | 3  | 48          |
| 23   | 10       | 15  | 11  | 4        | 5   | 5   |       | 1  | 3  | 54          |
| 24   | 11       | 15  | 12  | 5        | 5   | 4   |       |    |    | 52          |
| 25   | 12       | 15  | 11  | 4        | 5   | 4   |       |    |    | 51          |
| 26   | 12       | 15  | 11  | 3        | 4   | 3   |       |    |    | 48          |
| 27   | 11       | 15  | 12  | 3        | 5   | 4   |       |    |    | 50          |
| 28   | 16       | 16  | 16  | 5        | 5   | 5   | 2     | 2  | 2  | 69          |
| 29   | 16       | 16  | 16  | 5        | 5   | 5   | 2     | 2  | 2  | 69          |
| 30   | 16       | 16  | 16  | 5        | 5   | 5   | 2     | 2  | 2  | 69          |
| 31   | 14       | 16  | 13  | 5        | 5   | 4   |       |    |    | 57          |
| TOT  | 375      | 444 | 372 | 117      | 139 | 114 | 18    | 34 | 39 | 1652        |

Summarize all meals consumed from the NAVSUP Form 1046 on this record on a daily basis.

Figure 7-25

# COMPUTATION OF COMMUTED RATIONS

| NAME OF MESS                                                 |  | WARDROOM | FOR MONTH OF JANUARY 1992 |         |
|--------------------------------------------------------------|--|----------|---------------------------|---------|
| PERCENTAGE OF ALL MESS MEALS EATEN BY ENLISTED PERSONNEL     |  |          |                           |         |
| (A) OFFICER & GUEST MEALS                                    |  |          | 1282                      |         |
| (B) ENLISTED MEALS                                           |  |          | (PLUS)                    | 370     |
| (C) TOTAL MEALS                                              |  |          | 1652                      |         |
| (D) PERCENTAGE (LINE B - LINE C) X 100)                      |  |          | 22.40                     | %       |
| TOTAL VALUE OF PROVISIONS CONSUMED                           |  |          |                           |         |
| (E) OPENING INVENTORY                                        |  |          | \$                        | 59 17   |
| (F) RECEIPTS                                                 |  |          | (PLUS) \$                 | 210 68  |
| (G) SUB TOTAL                                                |  |          | \$                        | 269 85  |
| (H) CLOSING INVENTORY                                        |  |          | (MINUS) \$                | 65 18   |
| (I) PROVISIONS CONSUMED                                      |  |          | \$                        | 204 67  |
| COMPARISON                                                   |  |          |                           |         |
| (J) PROVISIONS CONSUMED                                      |  |          | \$                        | 204 67  |
| (K) ENLISTED MEAL PERCENTAGE (LINE D)                        |  |          | (TIMES)                   | 22.40 % |
| (L) ENLISTED PROVISIONS COST                                 |  |          | \$                        | 45 85   |
| (M) AVAILABLE COMRATS (RATIONS ALLOWED X DAILY COMRATS RATE) |  |          | \$                        | 658 75  |
| (N) AMOUNT DUE FROM D.O. (LESS OF LINE K OR M)               |  |          | \$                        | 643 55  |

## REMARKS

| OFFICER MEMBERS & GUESTS |                          | ENLISTED MEMBERS         |  |
|--------------------------|--------------------------|--------------------------|--|
| B                        | 393 x \$1.00 = \$ 393.00 | 117 x \$1.00 = \$ 117.00 |  |
| L                        | 478 x \$1.90 = \$ 908.20 | 139 x \$1.90 = \$ 264.10 |  |
| D                        | 411 x \$1.90 = \$ 780.90 | 114 x \$1.90 = \$ 216.60 |  |
|                          | \$2082.10                | \$ 597.70                |  |

|                               |           |
|-------------------------------|-----------|
| OFFICER MEMBERS & GUEST MEALS | \$2082.10 |
| ENLISTED MEMBERS              | \$ 597.70 |
| AMOUNT DUE TO FSO             | \$2679.80 |

|                                                        |           |
|--------------------------------------------------------|-----------|
| GENERAL MESS MEALS CONSUMED BY ENLISTED MESS PERSONNEL | \$ 597.70 |
| ENLISTED PROVISIONS COST                               | \$ 45.85  |
|                                                        | \$ 643.55 |

This record determines the commuted rations amount payable to the mess by the disbursing officer.

Figure 7-26

MONTHLY FINANCIAL OPERATING  
STATEMENT FOR MESSSES AFLOAT  
NAVSUP 60.1.307 (REV 10-79)

USS DUARTE

NAME OF MESS WARDROOM

DATE (LAST DAY OF MONTH) JANUARY 1992

| CASH ACCOUNT                     |        |                                 |        | BALANCE SHEET                                  |        |                                  |        |
|----------------------------------|--------|---------------------------------|--------|------------------------------------------------|--------|----------------------------------|--------|
| RECEIPTS                         |        | EXPENDITURES                    |        | ASSETS                                         |        | LIABILITIES                      |        |
| CASH BROUGHT FORWARD             | 104540 | MESSBILLS REFUNDED              | 00     | CASH ON HAND THIS DATE                         | 67397  | MESS BILL REFUNDS OWED           | 00     |
| MESSBILLS PREVIOUS MONTHS        | 152570 | MESS SHARES REFUNDED            | 44159  | MESSBILLS UNCOLLECTED                          | 208210 | MESS SHARE REFUNDS OWED          | 4459   |
| MESSBILLS CURRENT MONTH          | 6520   | PROVISIONS FROM SUPPLY OFFICER  | 147113 | MESS SHARES UNCOLLECTED                        | 4459   | PROVISIONS FROM SUPPLY OFF. OWED |        |
| MESSBILLS NEXT MONTH             | 00     | PROVISIONS FROM DEALERS         | 15760  | COMMUTED RATIONS UNCOLLECTED                   | 64355  | PROVISIONS FROM DEALERS OWED     | 8723   |
| MESS SHARES SOLD                 | 4459   | COMMUTED RATIONS REBATED        | 00     | INVENTORY OF PROVISIONS                        | 6518   | COMMUTED RATIONS REBATED OWED    | 00     |
| COMMUTED RATIONS COLLECTED       | 59360  | OTHER                           |        | OTHER                                          |        | OTHER                            |        |
|                                  |        | PETE'S JEWELRY                  | 500    |                                                |        | FSO-MEALS PURCHASED              | 267980 |
|                                  |        | FSO-MEALS PURCHASED             | 220120 |                                                |        | TOTAL LIABILITIES                | 281162 |
|                                  |        |                                 |        |                                                |        | TOTAL ASSETS                     |        |
|                                  |        | TOTAL EXPENDITURES              | 260052 |                                                |        | TOTAL LIABILITIES                |        |
|                                  |        | CASH HAND END OF MONTH          | 67397  |                                                |        | NET WORTH                        | 697177 |
| TOTAL                            | 327449 | TOTAL                           | 327449 | TOTAL ASSETS                                   | 35099  | TOTAL LIABILITIES AND NET WORTH  | 350939 |
| MESS SHARE                       |        | PROVISIONS CONSUMED             |        | COST PER MAN                                   |        |                                  |        |
| NET WORTH                        | 69777  | INVENTORY END OF PREVIOUS MONTH | 5917   | AVERAGE NUMBER OF OFFICERS SUBSISTED           |        |                                  |        |
| NUMBER OF MEMBERS                | 17     | PROVISIONS RECEIVED             | 21068  | AVERAGE NUMBER OF ENLISTED PERSONNEL SUBSISTED |        |                                  |        |
| MESS SHARE END OF MONTH          | 4105   | INVENTORY END OF MONTH          | 6518   | TOTAL SUBSISTED                                |        |                                  |        |
| MESS SHARE END OF PREVIOUS MONTH | 4459   | PROVISIONS CONSUMED             | 20467  | PROVISIONS CONSUMED                            |        |                                  |        |
| INCREASE/DECREASE                | 354    |                                 |        | COST PER MAN                                   |        |                                  |        |

RECOMMENDED MESS BILL FOR NEXT MONTH

Accounts Receivable (names of members and amounts owed to the Mess) are listed on the reverse side.  
Accounts Payable (names of payees and amounts owed by the Mess) are listed on the reverse side.  
I certify the foregoing statement to be correct, that the provisions shown on the attached inventory are in good condition and carried at their proper value, and that the Mess has no assets or liabilities other than those listed.

5 FEB 92  
J.J. JAMES, LTJG, USN

7 FEB 92

A.B. SNYDER, ENS, USN  
M.C. HAMMER, LTJG, USN  
J.P. JONES, CDR, USN

Figure 7-27

LETTER -- Establishment of Maximum Cash Funds to Have on Hand



DEPARTMENT OF THE NAVY  
**USS DUARTE (DD 901)**  
FPO SAN FRANCISCO 86601-0001

IN REPLY REFER TO  
4061  
OPL Ser/272  
JAN 1 1992

From: Commanding Officer, USS DUARTE (DD 901)  
To: Wardroom Mess Treasurer, USS DUARTE (DD 901)

Subj: MAXIMUM AMOUNT OF CASH FUNDS AUTHORIZED TO HAVE ON HAND

Ref: (a) NAVSUP P-486, Vol II, para 7012-3

1. In accordance with reference (a), you are hereby authorized to maintain cash funds not to exceed \$250.00. When collection of funds exceeds \$250.00, deposits will be made with the bank. When unable to make deposits with the bank due to being underway, obtain an ex-cash remit check from the disbursing officer and mail the check via certified mail to the bank.

*J. P. Jones*  
J. P. JONES

Figure 7M

## 7014 CONTROL OF KEYS

In order to definitely pinpoint responsibility, it is essential that only one person have an active key to any storeroom or other space. If considered necessary, a duplicate key may be placed in a sealed envelope in the mess treasurer's safe or inside a glass front locked cupboard. In the absence of the custodian of a particular store or storage space, emergency entry may be accomplished by the mess treasurer, who should open the storeroom or space in the presence of two witnesses. After entry, the space should be sealed in the presence of two witnesses until the return of the custodian.

## 7015 INVENTORIES

1. GENERAL. All provisions on hand which have been procured from mess funds will be inventoried on the last day of each month. The inventory will be taken by the mess treasurer and at least one member of the audit board. The leading mess petty officer will assist. The inventory will be prepared in duplicate, using a locally prepared form or the Food Item Report/Master Food Code List (NAVSUP Form 1059). All provisions bought from the Food Service Officer or from commercial vendors will be priced for inventory purposes at the latest price paid for each item.

2. LISTING OF ITEMS AND PRICES ON THE INVENTORY SHEETS. As soon as the listing of items and prices on the inventory sheets is completed, the mess treasurer will complete the extensions and total the original sheets. The senior member of the audit board will arrange to have the duplicate copy extended and totaled. If these totals are not in agreement, differences will be reconciled. It is best to complete this work on the same day as the inventory, so that stores may be re-inventoried if necessary. The original inventory is retained in mess records. The duplicate copy is retained by the senior member of the audit board for verifying at the time of the audit to ensure that no alterations have been made to the original.

## 7016 PRIVATE MESS ACCOUNTING SYSTEM (PMAS)

1. GENERAL. The Private Mess Accounting System software application was designed to automate most aspects of the shipboard mess treasurer's tasks. This program is a full featured database application that allows mess member tracking, mess bill preparation and full monthly financial reporting. The program is menu driven and assumes limited experience on the part of the user in mess treasurer duties.

2. EQUIPMENT. This application was designed to run on the following equipment:

a. IBM AT, Zenith 248, Honeywell PC microcomputer or equivalent with:

- (1) MS-DOS 2.11 operating system or later version;
- (2) 1 360K disk drive;
- (3) 120 megabyte hard disk;
- (4) clock/calendar card;
- (5) color monitor (monochrome acceptable);
- (6) printer capable of handling 8½ x 11 inch tractor paper;
- (7) 640k ram.

NOTE: Use of the program on less than IBM AT or equivalent will lead to a noticeable decrease in system response.

Activities desiring to computerize their private mess records may submit a formal request to the Navy Food Service Systems Office (Code DA).

3. **DESKGUIDE.** A copy of the deskguide that provides instructions on the use of **PMAS** is listed in Appendix C.

# FOOD SERVICE MANAGEMENT

## VOLUME II

### CHAPTER 8

#### LIQUIDATION AND CLOSING

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## **CHAPTER 8**

### **LIQUIDATION AND CLOSING**

#### **8000 DISPOSITION OF CONSUMABLE MATERIAL**

Inventories of food, beverages, and operating supplies of officers' and chief petty officers' messes will be carefully controlled through analysis of meal demands on each mess in order to place the mess in a position where excess stocks can be readily sold in the event of disestablishment due to the decommissioning of the ship. The type commander will provide specific guidance to commanding officers of ships to be decommissioned, prior to the ship's transfer to an inactive ship maintenance facility, and on liquidating and closing the officers' and chief petty officers' messes aboard the ship. Stocks of food and operating supplies will be disposed of by:

- a. return to the vendor for credit, if possible:
- b. sale to other messes at cost.

#### **8001 MEAL SERVICE**

Essential to the orderly closing of a mess is the proper phase-down of food service that uses the remaining consumable food stocks on hand. Messes may continue to operate a self-sufficient galley until the final closure date. It also may be more convenient to close down the galley well in advance of the date when the mess will be disestablished and subsist the members with prepared meals from the general mess. This may be done under the prescribed criteria in NAVSUPP-486, Vol. 1, para. 8402. Discontinuing mess galley service and purchasing meals from the general mess has the advantage of timely liquidation of mess assets and liabilities in advance of disestablishing while mess members are still present for any final adjustments. When subsistence is provided through meals prepared by the general mess, individual mess members will pay for meals they consume.

#### **8002 STEPS IN LIQUIDATION**

To prevent the occurrence of claims and adjustments after the mess is disestablished, the following steps are prescribed:

- a. Contact creditors to determine that no liabilities exist.
- b. Collect all accounts receivable, or charge off to operating expenses those found to be uncollectible.
- c. If mess funds are on deposit, advise the bank in writing to forward the final bank statement to the type commander.
- d. Advise the bank in writing, with a copy to the type commander and the Commanding Officer, Navy Food Service Systems Office (NAVFSSO), that the type commander is the successor in interest to the disestablished mess and that any bank balance remaining six months after closing the mess is to be forwarded to the type commander.

## **8003 FINAL LIQUIDATION PROCEDURES**

A letter will be forwarded to the Commanding Officer, Navy Food Service Systems Office (NAVFSSO) via the type commander who will:

a. **State the location** where the mess financial records and related correspondence will be stored.

b. State specifically that the steps in **para. 8002** have been taken and that there are no outstanding obligations or claims against the mess.

The following enclosures will be included with the letter:

a. An audited copy of the final Monthly Financial Operating Statement for Messes Afloat (NAVSUP Form 1367):

b. **List of the names, rank/rates, social security numbers, and periods of incumbency of the mess treasurers during the preceding year;**

c. List of the names, ranks/rates, social security numbers, and next duty station assignments, if known, of the final mess members at the time of disestablishment.

## **8004 TEMPORARY CLOSING OF OFFICERS' AND CHIEF PETTY OFFICERS' MESSES**

When officers' and chief petty officers' messes are to be closed down temporarily over a long period of time, as in the case of yard overhaul, mess shares/funds will not be liquidated by turning in or by rebating mess shares. The messes should be kept operational as financial entities, and funds should be maintained in a safe place until the messes have been reestablished.

# APPENDICES

**Appendix A - Guidance for Conducting Inspections of Messes Afloat**

**Appendix B - Documentation**

**Appendix C - Private Mess Accounting System Desk Guide**

**Appendix D - Procurement and Storage of Provisions and Supplies**

**Appendix E - Blank Private Mess Forms**

**Appendix F - Private Mess Check-Off List**



## **APPENDIX A**

### **GUIDANCE FOR CONDUCTING INSPECTIONS OF MESSES AFLOAT**

This Inspection Guide is not all-inclusive. Its purpose is to suggest to inspecting officers certain areas where deficiencies may exist. The inspection officer is not limited by the guide and is encouraged to investigate further aspects of mess administration and operation. The Inspection Guide should also serve as a "self-evaluation" of the mess for the benefit of the commanding officer and the mess treasurer.

#### **1. FACILITIES**

The inspecting officer should inspect all quarters and messing facilities to ensure that they are adequate.

#### **2. DIRECTIVES AND PUBLICATIONS**

The inspecting officer should ensure that the following are on hand or available on the ship:

1. Food Service Management--Officers' Quarters and Messes Afloat and Chief Petty Officers' Messes Afloat (NAVSUP Pub 486, Vol. II);
2. Foodservice Operations (NAVSUP Pub 421);
3. Armed Forces Recipe Service (NAVSUP Pub 7);
4. Food Service Management--General Messes (NAVSUP Pub 486, Vol. I);
5. First Class and Chief Petty Officers' Mess Management Specialist Rate Training Course Manual;
6. Third and Second Class Petty Officers' Mess Management Specialist Rate Training Course Manual;
7. Seaman Training Course Manual;
8. Immediate superior in command instructions and notices concerning officers' quarters and messes afloat;
9. Commanding officer's letter appointing the mess treasurer and/or mess caterer, setting forth responsibilities and duties.
10. Commanding officer's instructions and notices concerning the administration and operation of the mess;
11. Copy of commanding officer's letter appointing the audit board, and referencing specific directives as to duties and responsibilities;
12. Mess Organization Chart; and
13. Letter of most recent relief of mess treasurer and/or mess caterer.

#### **3. INSPECTING OFFICER**

The inspecting officer should eat at least one meal in the mess and include comments in his/her report.

#### **4. OFFICERS' QUARTERS AFLOAT (STATEROOMS)**

Whether or not the inspecting officer is quartered in the ship, he/she should comment as fully as possible on accommodations and services.

The following notes are for guidance only:

1. Are the quarters suitably furnished? \_\_\_\_\_
2. Are the quarters properly maintained? \_\_\_\_\_
3. Are mess personnel courteous and alert? \_\_\_\_\_
4. Are the bunks and mattresses comfortable? \_\_\_\_\_
5. Are bulletin boards neatly posted with mess regulations, meal hours, movie schedules, and other useful information? \_\_\_\_\_
6. Are fire bills and other safety regulations posted? \_\_\_\_\_
7. Are there adequate recreational facilities in the mess? \_\_\_\_\_
8. Is there an established method for submitting complaints or suggestions? \_\_\_\_\_

## 5. FOODSERVICE

1. Is there a systematic procedure for forecasting the number of meals to be served? \_\_\_\_\_
2. Are leftovers systematically incorporated into the next day's menu? \_\_\_\_\_
3. Is the menu planned for the season of the year?  
Is it nutritionally balanced? \_\_\_\_\_  
Does it have texture, contrast, color, and variety? \_\_\_\_\_
4. Do the garbage cans contain no more than a normal amount of food? \_\_\_\_\_

## 6. PERSONNEL

1. Is the number of enlisted personnel assigned to the mess adequate? \_\_\_\_\_
2. Is the number of enlisted personnel assigned to the mess excessive in number for the officer(s) supported? \_\_\_\_\_
3. Is the administration of enlisted rations commuted to the mess in conformance with current procedures? \_\_\_\_\_
4. In small messes, such as commanding officer's messes, supporting one officer, is the officer supported in the mess contributing an inequitable share of the operating cost when compared to the enlisted ration(s) commuted to the mess? \_\_\_\_\_
5. In small messes, is the officer responsible for the mess realizing a financial gain due to the number of rations commuted to the mess? \_\_\_\_\_

6. Are three full meals provided daily to the enlisted personnel whose rations are commuted to the mess? \_\_\_\_\_
7. Are the enlisted personnel whose rations are commuted to the mess afforded three meals daily of the same fare (menu) that is provided the **officer** members? \_\_\_\_\_
8. Is there any abuse of the enlisted personnel ration allowance that is commuted to the mess? \_\_\_\_\_
9. Is there any evidence of inequitable assignment of enlisted personnel or ration commutation? \_\_\_\_\_
10. Is there an adequate training program for enlisted personnel? \_\_\_\_\_
11. Have **foodservice** personnel been medically screened prior to initial assignment in food service. \_\_\_\_\_

## **7. PURCHASING, STORAGE, AND ISSUE**

1. Are prices of proposed purchases checked with several vendors, including naval supply activities, to ensure that the mess is buying at the most advantageous price? \_\_\_\_\_
2. Are all purchases weighed, counted, and checked for quality when received? \_\_\_\_\_

## **8. SANITATION**

1. Are garbage cans cleaned regularly? \_\_\_\_\_
2. Are dishes and glassware free of chips or cracks? \_\_\_\_\_
3. Are serving personnel personally clean and in clean uniforms? \_\_\_\_\_
4. Are inspections of the galley and dining area made daily? \_\_\_\_\_
5. Are daily stateroom inspections made? \_\_\_\_\_
6. Does the medical officer or his/her representative inspect for the quality of fresh provisions, the method of handling and preparation, and all messing facilities for cleanliness and submit reports to the commanding officer? \_\_\_\_\_
7. Are all mixers, ranges, fans, etc., clean and free from rust? \_\_\_\_\_
8. Are the hoods over the ranges grease-free?  
Have the filters in the hoods been cleaned recently? \_\_\_\_\_
9. Are the floors of the refrigeration spaces clean and dry? \_\_\_\_\_
10. Are storage spaces free of excessive odors? \_\_\_\_\_

11. Are dishes and flatware sanitized at a temperature of at least 170° F?

\_\_\_\_\_

12. Are there effective protective measures against rodents, roaches,  
flies, or other insects?

\_\_\_\_\_

13. Are insecticide vaporizers prohibited in food preparation service areas?

\_\_\_\_\_

14. Are refrigeration spaces adequate and neatly stowed?

\_\_\_\_\_

Freezer box at 0° F or below?

\_\_\_\_\_

Dairy box at 32° F to 34° F?

\_\_\_\_\_

Chill box at 33° F to 36° F?

\_\_\_\_\_

Thaw box at 36° F to 38° F?

\_\_\_\_\_

Reach in reefer at 34° F to 40° F?

\_\_\_\_\_

Defrosted regularly if needed?

\_\_\_\_\_



## **APPENDIX B**

### **DOCUMENTATION**

#### **1. GENERAL**

The publications listed in this appendix are pertinent for the successful operation of messes afloat. The publications will be available for use by the officers and enlisted personnel responsible for the efficient supervision and operation of a mess afloat.

#### **2. MESS OPERATION AND MESS MANAGEMENT SPECIALIST**

The publications in the following list contain information relative to the operation of a mess and the training of mess management personnel:

1. Food Service Operations (NAVSUP Pub 421);
2. Armed Forces Recipe Service (NAVSUP Pub 7),
3. Foodservice Management--General Messes (NAVSUP Pub 486, Vol. 1) and Officers' Quarters and Messes Afloat and Chief Petty Officers' Messes Afloat (NAVSUP Pub 486, Vol. II);
4. First Class and Chief Petty Officers' Mess Management Specialist Rate Training Course Manual;
5. Third and Second Class Petty Officers' Mess Management Specialist Rate Training Course Manual;
6. Seaman Training Course Manual.
7. PMAS Users Manual/Desk Guide.



APPENDIX C  
PRIVATE MESS ACCOUNTING SYSTEM  
DESK GUIDE

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## APPENDIX C

### PRIVATE MESS ACCOUNTING SYSTEM

Welcome to the Private Mess Accounting System (PMAS). This software application was designed to automate most aspects of the shipboard mess treasurer's tasks. This program is a full featured database application that allows mess member tracking, mess bill preparation and full monthly financial reporting. The program is menu driven and assumes limited experience on the part of the user in mess treasurer duties.

#### 1. EQUIPMENT REQUIRED

This application was designed to run on the following equipment:

IBM AT, Zenith 248, HONEYWELL PC microcomputer or equivalent with:

- a. MS-DOS 2.11 operating system or later version.
- b. 1 360K disk drive
- c. 1 20 megabyte hard disk
- d. clock/calendar card
- e. color monitor (monochrome acceptable)
- f. printer capable of handling 8½ X 11 inch tractor feed paper
- g. 640K RAM space

NOTE: Use of the program on less than an IBM AT or equivalent will lead to a noticeable decrease in system response.

#### 2. GENERAL BACKGROUND INFORMATION

There is some general background information on specific features and requirements of PMAS that you need to know prior to working with PMAS.

##### 2.1 Automatic Archiving

PMAS has an automatic archiving feature that is activated when you select QUIT from the MAIN MENU. This feature takes the current data contained in the data bases on the hard disk and copies it to a floppy disk in the A drive. This procedure ensures that you will always have a current copy of your data bases in the event of a hard disk failure.

##### 2.1 a Creating Data Backup Disks

To facilitate the archiving process you need to take two, new, blank floppy disks and label them with the name of the mess. Next label one DATA BACKUP A and the other DATA BACKUP B. Write on floppy disk labels with a felt tip pen. Since these disks are new they must be formatted. To format a disk put it in the A drive and at the C > type:

FORMAT A: <CR>

Every time you start a session with PMAS put one of the disks in the A drive. Alternate between the DATA BACKUP A disk and DATA BACKUP B disk each time you use PMAS. By rotating between two disks you will always have a current copy of your databases and a copy of the data as of the end of the previous session.

## 2.2 Printer Warning

Ensure that your printer is loaded with plenty of paper and remains powered on during a session with **PMAS**. Anything that interferes with printer operation may cause the program to run erratically.

## 2.3 Error Checking User Input

Great pains have been taken to ensure the user has the opportunity to review his/her input prior to finalization. After you input information, you will always be asked if it is correct. This will be your chance to correct errors prior to database acceptance.

## 2.4 Screen Numbering

Every data input screen is numbered in the upper left hand corner. These numbers will be used in this desk guide to help the user identify which section of the desk guide applies to which screen. These numbers can also be referred to by the user when requesting assistance over the phone or by naval message.

## 2.5 Password Protection

Access to the **PMAS** databases is protected by a user chosen password. Immediately after the **PMAS** initialization screen, you will be requested to provide your password. You will have three opportunities to enter the correct password before the program dumps you back out to the operating system. The program was shipped with a preset password. This password will be required the very first time you enter **PMAS**. The preloaded password is **FORBIN**.

### 2.5.a Changing the Password

It is recommended that at a minimum the system password be changed when a mess treasurer turnover occurs. Changing the password is a simple process. From the MAIN MENU select code 1 - SYSTEM UTILITIES. You will see the UTILITY PROGRAMS MENU. From this menu select 3- CHANGE PASSWORD. You will be prompted to enter a new password of up to ten alphanumeric characters. Do not use passwords that can be easily determined (e.g., your birthday, your spouse's name, nickname, or your Social Security Number).

## 3. **PMAS INSTALLATION PROCEDURES**

To have input accepted during either the installation or use of **PMAS**, the ENTER or RETURN key may have to be hit. In places where hitting this key is required the symbol, <cr> will be used in this desk guide.

When using a computer equipped with a hard drive, the operating system is normally resident on that drive. When you turn on your computer and a c > appears, you can be fairly certain that MS-DOS is resident and your computer is correctly booted up. If you are prompted to insert a systems disk or there is indication that no system is present, read your computer's users desk guide and determine how to boot your computer from the hard drive. Your computer must boot from the hard disk (normally the C drive) before you continue!

### 3.1 System Configuration

Your operating system by default allows only eight files to be open at the same time. In order to run **PMAS** efficiently and without error, MS-DOS must be configured to open twenty files simultaneously. To accomplish this configuration, you need to create a CONFIG.SYS file.

First, check to see if a **CONFIG.SYS** file already exists. At the C > type:

**DIR/W**

You should now see the files contained on your C drive. If a **CONFIG.SYS** file already exists start with STEP 1, if @ **CONFIG.SYS** file exists, begin with STEP 2.

STEP 1. In order to view the contents of the current **CONFIG.SYS** file type the following at the system prompt:

**TYPE CONFIG.SYS < cr >**

The contents of the file should now be displayed. If the file contains the commands **FILES= 20** and **BUFFERS = 20**, then your system is already properly configured and there is no reason to do STEP 2. Otherwise, on a separate sheet of paper, copy the contents of that file exactly as it appears on the screen.

STEP 2. To create a new **CONFIG.SYS** file enter at the system prompt:

**COPY CON: CONFIG.SYS < cr >**

then type:

**FILES =20        < cr >**  
**BUFFERS =20 < cr >**

If required, add the commands that were copied to the separate sheet of paper during STEP 1. Do not add any other **FILES =** or **BUFFERS=** commands to this new file. Remember, one command per line and follow it with a, < cr >. When you are done building the new **CONFIG.SYS** file, finish by typing:

**^Z < cr >** (note, ^ = CRTL key)

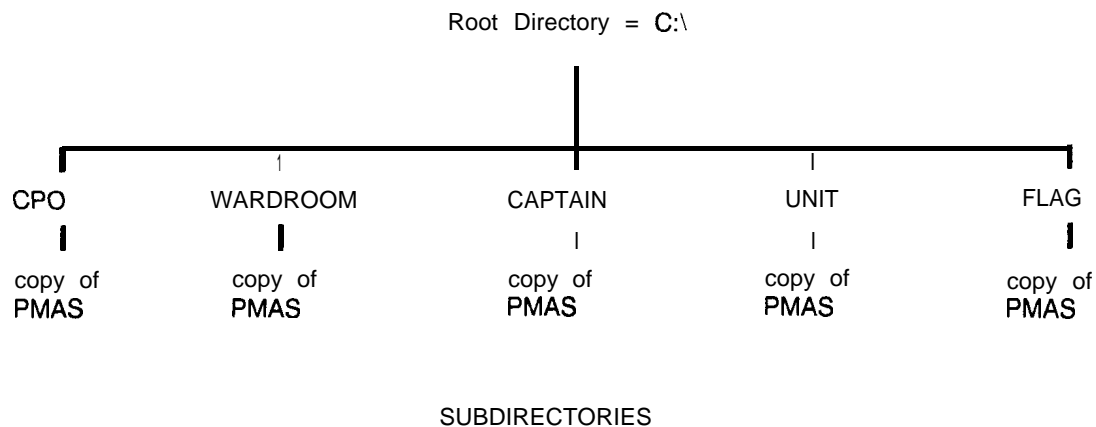
Now turn off your computer wait 15 seconds, then turn it back on. This last action will put the new **CONFIG.SYS** file into effect. Once this file is built there is **no need to repeat the above procedure**. The **CONFIG.SYS** will automatically be in effect each time the computer is turned on.

### 3.2 Need for Subdirectories

The **PMAS** software application must be run from your computer's hard disk. The program has designed into it the ability to handle several different types of messes (e.g., Wardroom, **CPO**, Flag or Captain's mess). In order to maintain the financial record of several different messes on the same microcomputer, a copy of **PMAS** must be installed in each of several different subdirectories. Your C: is also known as root directory. Under this root directory you need to create several subdirectories. These subdirectories will contain the individual copies of **PMAS** that will be required for each type of mess. The following names are suggested for subdirectory titles:

**CPO**  
**WARRANT**  
**WARDROOM**  
**CAPTAIN**  
**UNIT**  
**FLAG**

These titles will be used throughout the desk guide and it would be to your advantage to adopt them also. To help in understanding the subdirectory concept refer to Figure C-1 below.



**Figure C-1**

Only create the number of subdirectories that are required for your type of ship. For example, there may be no requirement to maintain mess records for a unit commander or flag mess aboard your ship.

### 3.3 Creating Subdirectories

To create a subdirectory, type the following at the C>:

MD <PATH>      <cr>

where < PATH> is one of the previously given set of names for subdirectories. For example, if you need to create three subdirectories to contain the copies of **PMAS** required to handle the records for the Captain's, Officer's and Chief's messes then at the C > type:

MD CAPTAIN      <cr>  
MD WARDROOM    <cr>  
MD CPO          <cr>

You can view the subdirectories you have just created by typing **DIR/W** at the C>.



### 3.4 Loading Subdirectories With PMAS

Once the subdirectories have been created on the hard disk, PMAS can be copied into them. For discussion purposes, we will assume we have created a WARDROOM subdirectory and now are going to load it. With this user's desk guide you should have also received two 5¼ inch floppy disks, one labeled #1 and the other labeled #2. Put the disk labeled #1 into the A drive of the computer. At the C > type: A <cr>. The system prompt on the screen should now read A>. At the A> type:

```
COPY *.* C:\<PATH>      <cr>
```

where < PATH> is the desired subdirectory destination. Continuing our wardroom example, the exact command would be:

```
COPY *.* C:\WARDROOM    <cr>
```

At this time you should receive an indication that files are being copied to the hard disk. After copying is complete remove disk #1 from the A drive and replace it with disk #2. At the A > type the same command that was used to load disk #1. To repeat type:

```
COPY *.* C:\WARDROOM    <cr>   or depress F3 key
```

When the file transfer is complete, the process of loading PMAS to your system's hard drive disk for a specific subdirectory will be complete. Repeat the process of loading subdirectories for every subdirectory that you have created.

### 3.5 Starting the Program

When you first turn on your computer it should come up in the root directory of the C drive. To operate PMAS you need to be in the subdirectory for the mess for which you want to transact business. To move from the root directory to the proper subdirectory, you need to issue a change directory command at the C>. Use the following command:

```
CD <PATH>      <cr>
```

where < PATH > is the desired subdirectory destination. Continuing our wardroom example, the command would be:

```
CD WARDROOM    <cr>
```

Once this command is issued, you will be operating solely within the subdirectory named WARDROOM. To return to the root directory after a session with PMAS type:

```
CD. .      <cr>   o r   CD\ <cr>
```

Once you are in the proper subdirectory (e.g. WARDROOM), just type MESS at the system prompt to access PMAS. The next thing you will see is the PMAS initialization screen.

## 4. TAILORING PMAS TO YOUR MESS

PMAS needs to be provided information about your ship and the type of mess you operate. This information is only required once, as it is stored by PMAS for future reference. This information should be entered the first time you use the program or in the event that certain facts about the mess change. To tailor PMAS to your mess select code 1 - SYSTEM UTILITIES from the MAIN MENU. You will now

see the UTILITY PROGRAMS MENU. From this menu, select code 1 - SET UP PROGRAM PARAMETERS. Screen UT-002 should be on your monitor. Most of the questions on this screen and the remaining input screens for parameter establishment are self-explanatory. The next few paragraphs provide background information on the inputs that may raise some questions. (NOTE: You may not be asked all of the questions for which background information is provided.)

#### 4.1 Subsisting From the General Mess. Screen UT-002

Some officer messes, due to **lack of proper facilities or other constraints, buy individually prepared meals from the general mess. This type of mess is generally found on newer and/or smaller ships of the fleet. Messes that** buy bulk provisions and prepare their meals in wardroom facilities do not subsist from the general mess.

#### 4.2 Standard Meal Prices. Screen UT-003

Messes that subsist from the general mess buy individual meals at a standard Navy price. These prices are published and updated annually in NAVSUPINST 4061.9 Series. This instruction is available from the Food Service Officer. Remember these prices usually change annually and PMAS must be informed of these changes.

#### 4.3 Maintaining Mess Share at Specified Level. Screen UT-005

This screen will ask you to input the value at which you desire to maintain the mess share. PMAS, by referring to your input, will automatically maintain the mess share at your specified level by making adjustments to mess member's mess bills. This feature prevents wild fluctuations in the mess share from month to month. A word of caution, when entering a value for this screen, you must take into account the value of the mess share as it was calculated on the last financial statement. For example, if the last calculated mess share was \$38.00 and you set the mess share to be maintained at \$50.00, **the mess bills at the** end of the current month would be increased to meet the new mess share goal. If such a large jump in the mess share is desired, it is best to accomplish this over a couple of months. Additionally, remember that during any one month, certain transactions that effect net worth also have their impact on the mess share. When in doubt, do not vary the amount entered on this screen, unless an intentional decrement or increment is desired, from the mess share found on the last financial statement.

#### 4.4 Method of Charging Members for Meals. Screen UT-004

Messes that do not subsist from the general mess have two basic options for charging mess members for meals. The first method consists of distributing the cost of running the mess equally among all members. This option is by far the most prevalent among messes afloat. Second, these messes have the option of charging on a per meal basis. This per meal option can only be used if the mess was operated in port for the entire month. See NAVSUP Pub 486, Vol. II, para. 3013 for further details.

#### 4.5 Meal Prices for Non-Members. Screen UT-004

Messes that subsist from the general mess will charge the standard meal price for meals sold to non-members. In the case of a non-subsisting mess, meal prices have to be determined. These meal prices are determined by reviewing the food cost and total meals eaten for a particular month. When PMAS is first activated for a particular mess, it has no means of determining historic costs; therefore, the user must enter prices, for breakfast, lunch, supper and holiday meals. After the first month of mess operations under PMAS, the program will automatically provide suggested meal prices and use them calculating non-member mess bills.

#### 4.6 Enlisted Basic Allowance For Subsistence. Screen UT-006

In a mess that does not subsist from the general mess enlisted personnel consume provisions purchased by the mess. The mess is therefore due reimbursement based on a formula that requires the enlisted **BAS rate**. **The current rate can be obtained from the Disbursing Officer.**

### 5. CONVERTING MESS RECORDS FROM MANUAL TO PMAS

**PMAS** needs to be informed about the present financial situation of your mess. **PMAS** has included a specific utility program to assist you in the conversion process. The key factor to the conversion process is that the manual records must balance before transferring the information to **PMAS**. Consequently, the best time to convert to **PMAS** is right after the monthly close out of accounts and completion of the Monthly Financial Operating Statement.

#### 5.1 Beginning the Process

From the MAIN MENU select Code 1- SYSTEM UTILITIES. You should see the UTILITIES PROGRAMS menu. From this menu select code 2- INITIALIZE DATABASES. Next you will see a short paragraph explaining the process. [WARNING: Once you pass this point all databases except the database containing mess member information will be erased.]

##### 5.1.a System Initialization Value Screen. Screen UT-007

If you have decided to continue, screen UT-007 will be on the monitor. You will be prompted to provide the value of the inventory brought forward, the amount of cash brought forward and the value of the mess share brought forward. This information can be found in blocks titled, INVENTORY OF PROVISIONS, CASH ON HAND END OF MONTH, and MESS SHARE END OF MONTH, respectively, on the Monthly Financial Operating Statement.

##### 5.1.b Suggested Mess Bill. Screen UT-012

This information can be obtained from the block titled RECOMMENDED MESS BILL FOR NEXT MONTH on the Monthly Financial Operating Statement. When this amount has been entered you will be asked if you have any outstanding accounts receivable to enter. Depending on your situation enter Y for YES or N for NO.

##### 5.1.c Accounts Receivable Entry Screen. Screen UT-008

By referring to the RECORD of ACCOUNTS RECEIVABLE, finalized during the monthly close out process, you should have a complete list of all OUTSTANDING accounts receivable. Each one of the entries on this record must be entered into the computer. Do not batch post mess bills for a particular month. Outstanding mess bill amounts must be posted for each member. NOTE: The screen asks for the name/entity owing money to the mess. The input into this block is left to the user's discretion with one exception. If the money is owed by a mess member (or ship-rider) that block MUST be filled in with his/her social security number. The input format for the social security number is 9 digits; use no spaces or dashes. Social Security Numbers are required because they are a convenient and unique identifier of a mess member (or ship-rider). You will be required to enter the date on which the transaction occurred. Use MM/DD/YY format. On that same screen you will see a small menu of selections describing the purpose of the outstanding accounts receivable. Choose one. If you choose the caption OTHER you will be provided a small memo field to enter your own purpose. Do not forget to include the amount of the transaction in the block provided. The program will allow you to continue

making entries until you choose not to. You will then be asked if you have any outstanding accounts payable to enter. Depending on your situation enter Y for YES or N for NO.

#### 5.1.d Accounts Payable Entry Screen. Screen UT-010

By referring to the RECORD of ACCOUNTS PAYABLE, finalized during the monthly close out process, you should have a complete list of all OUTSTANDING accounts payable. Each one of the entries on this record must be entered into the computer. Do not batch post any entries. NOTE: The first block on the screen asks to whom the money is owed. The input into this block is left to the user's discretion with one exception. If the money is owed to a mess member (or ship-rider) that block MUST be filled in with his/her social security number. The input format for the social security numbers are required because they are a convenient and unique identifier of a mess member (or visitor). You will be required to enter the date on which the transaction occurred. Use MM/DD/YY format. On the same screen you will see a small menu of selections describing the purpose of the outstanding accounts payable. Choose one.

Purpose E - MEALS PURCHASED FROM THE GALLEY should only be selected by messes that subsist from the galley and buy individual meals from the food service officer. If OTHER is chosen, you will be provided a short memo field in which to record your own purpose. The requisition number entry is provided to record the serial number of provision documents from the general mess. Do not forget to enter the amount of the transaction. You may continue to enter accounts payable as long as required. Next, you will be asked if you desire to enter information concerning mess membership. Since you are initiating PMAS for the first time you will answer Y for YES.

#### 5.1.e Mess Member/User Entry Screen. Screen TR-012

Before you actually begin to enter member information, you must be aware of whom to enter. Enter members who have paid a mess share in the past or those who have been entered in accordance with Section 5.1 .c as owing a mess share. In other words, if someone checks in during the conversion process do not add him/her at this point. There is another process for new member check-in!!! If you are a mess that receives COMRATS payments for enlisted members assigned to subsist and work in the mess, you must also add these enlisted personnel to the computer database. When entering the social security number, enter only 9 digits; no dashes or spaces allowed. In the STATUS block enter M, if the person is a mess member of E if the person is an enlisted member assigned to work in the mess. When the last entry is made and verified to screen UT-012, screen UT-011 will appear on the monitor. This new screen will ask you to record the mess share the member paid upon joining the mess. It may be impossible to determine from desk guide records the amount the member paid. If this is the case, leave blank. You may continue to enter members as required. When you have completed entering your mess members and users, the conversion process to PMAS is complete. Further entries PMAS will be the result of everyday transactions and monthly financial processing, which are explained later in this desk guide.

## 6. MORE ON THE UTILITY PROGRAMS MENU

So far in this desk guide we have explained UTILITY PROGRAMS MENU Options 1, 2 and 3. (SET UP PROGRAM PARAMETERS, INITIALIZE DATABASES AND CHANGE PASSWORD). Some discussion on the remaining two options are in order before you begin to use PMAS extensively.

### 6.1 Print Current Data Files

From the MAIN MENU select code 1 - SYSTEM UTILITIES. You should now be viewing the UTILITY PROGRAMS MENU. From this menu select Code 4- PRINT CURRENT DATA FILES. When this selection is made, the current contents of the Transaction and Mess Member databases are sent to

the printer. You may exercise this option at any time you desire to check the contents of these databases. Ensure printer is on.

## 6.2 Data File Recovery

By exercising this option you can return your data bases to the condition they were in as of the last data archive. Inspection 2.1 of this desk guide it was stated that the **PMAS** databases on your hard disk are copied to your Data Backup Disk every time you exit **PMAS**/end a session with **PMAS**.

If an unrecoverable error is generated during the current session with **PMAS**, it is possible to restore your databases to the condition they were in prior to the current session. If you have been following the procedures, as laid out in Section 2. 1.a, you will have a DATA Backup Disk A and a Data Backup Disk B. It is important for you to use the data disk in which the hard disk data bases were most recently copied to. Insert that disk into your A drive and complete the following. From the MAIN MENU select code 1 - SYSTEM UTILITIES. You will now be viewing the UTILITY PROGRAMS MENU. From this menu select Code 5- DATA FILE RECOVERY. When the process is complete you will be returned to the current menu.

Upon completion of this process your databases will be restored to contain the data that they held as of the last archive. At this point, it would be wise to print the current data files (code 4 on the UTILITY PROGRAMS MENU) to see the current entries in the Transaction and Mess Member databases. You will note there are no entries from the session you were working on prior to executing data recovery. Reenter the transaction as required.

## 6.3 Catastrophic Recovery

Sometimes having the ability to return the databases to a previous session's condition, as described above, may not be enough. If you find yourself in a situation where **simple data recovery is insufficient** or where a counterbalancing entry is not appropriate for correcting an error, there is a way out. Using the procedure outlined in Section 5 of this desk guide, you should "restart" the recordskeeping process. First, you have to return to the last correct Monthly Financial Operating Statement and use the data contained on that form as the initial input into **PMAS**. From there you would have to reenter all transactions required to bring you back to the present. If your last accurate financial statement was two months ago, it is easy to see that a lot of reconstructive work would have to be done. There is one feature of this type of restart procedure that differs from those procedures outlined in Section 5. When you are asked if you desire to add mess members and you know that the members database was error free prior to the restart, answer N for NO. As mentioned in Section 5.1, the mess member database will only be deleted if you elect to build a new database. If you respond to the prompt with an N for NO, then the mess member database will remain as is. Remember, although this procedure is available, it should only be exercised in the most extreme circumstances.

## 7. TRANSACTION PROCESSING

Once you have tailored **PMAS** to your mess (Section 4) and converted from desk guide recordskeeping (Section 5), you are ready to conduct mess recordskeeping business using **PMAS**. Under the desk guide recordskeeping system, an event triggers an action from the mess treasurer. These events are such things as the receipt of a provisions bill from the Food Service Officer, the checking in of a new mess member or mess member paying his/her bill. These same events can also be handled by **PMAS**. The remainder of this desk guide will explain how to handle these events within your new automated recordskeeping environment.

## 7.1 Transaction Processing Concepts

PMAS transaction processing was designed with one basic concept in mind. This concept is simple. You cannot pay a bill or collect money unless PMAS knows a bill exists or that money is due the mess. In some cases it will be your specific responsibility to make sure PMAS is aware of amounts owed by the mess (accounts payable) or is aware of amounts due the mess (accounts receivable). In other cases, PMAS creates the accounts payable or receivable based on your responses to certain questions. This concept will become clearer to you as you begin to work with PMAS.

## 7.2 How to Process a Transaction

When you desire to process a transaction, select Code 2- PROCESS TRANSACTIONS from the MAIN MENU. You will now see screen M-02 TRANSACTION INPUT MENU before you. Based on the type of transaction you are trying to process select one of the six choices on the menu.

In order to best explain how to handle a specific transaction, the rest of this section of the desk guide will be organized by the specific events that confront mess treasurers. All directions given in this section will assume that the user is already at screen M-02, TRANSACTION INPUT MENU.

### 7.2.a New Member Check-In

DISCUSSION. Certain transactions must occur when a new member checks into the mess. Normally a mess treasurer will assess a new member a mess share (except in CPO messes) and a prorated mess bill (except in CPO messes and subsisting messes). Based on the information entered to establish program parameters (Section 4), PMAS will automatically perform and record all the necessary assessments.

HOW TO. From the TRANSACTION INPUT MENU (M-02), select Code 5- ADD/DELETE MESS USERS. Screen M-025 ADD/DELETE MESS USERS menu will now be on the screen. From this menu select Code 1 - ADD A MESS USER. Input screen TR-012 NEW MEMBER INFORMATION will appear.

Enter the information on the screen as required. Ensure the member's SSN is entered accurately. All future transactions with this member will be keyed through his/her SSN.

Input for the entry STATUS should be M. M stands for member.

If PMAS determines that the new member owes a partial mess bill, screen TR-01 O will appear. You will then be requested to provide the number of days the new member was attached to the ship during his/her check-in month and the total number of days in that month.

Once you reach the screen which asks if you desire to add another new member, PMAS has, if appropriate, completed the following:

Enrolled the individual as a member of the mess.

Assessed the member a mess share.

Assessed the member a partial mess bill.

Any money owed by the member, as a result of being checked in, will automatically be recorded in the database. These amounts due will be reflected on the monthly mess bill. If it is necessary to know these amounts immediately, you can print out the database contents in accordance with Section 6.1.

### 7.2.b Adding Enlisted Personnel to the Database

**DISCUSSION.** Messes that are true private messes; that is messes which do not subsist from the main galley, must include Mess Specialists and Mess Cooks assigned to work in the mess, in their database. Enlisted personnel are included, so the mess can receive credit for their food costs in the form of Commuted Rations. Messes that subsist from the general mess should not include enlisted personnel in their database.

**HOW TO.** From the TRANSACTION INPUT MENU (M-02), select Code 5- ADD/DELETE MESS USERS. Screen M-025 ADD/DELETE MESS USERS menu will now be on the monitor. From this menu select Code 1 - ADD A MESS USER. Input screen TR-012 NEW MEMBER INFORMATION will appear.

Enter the enlisted person's name, SSN and rate. Input for the entry STATUS should be E for Enlisted. The status Code E prevents the calculations of mess shares and mess bills for enlisted personnel assigned to the mess.

Upon completion of screen TR-012, you will be asked if there are any more members/users to enter. Respond Yes or No accordingly.

### 7.2.c Preparing Final Bill for Detaching Mess Member

**DISCUSSION.** Depending on the type of mess, mess members may be due mess share refunds, mess bill refunds or members may owe partial mess bills. PMAS will automatically determine, based on program parameters (Section 4), what combination of the above is appropriate for a detaching member. PMAS will request specific information in order to perform the required calculation. In the case of a subsisting mess, the procedure below should only be used to prepare a final bill for a detaching member if the monthly mess bill provided during the end of month financial process is not sufficient to cover all meals that should be charged to the member's account. PMAS will review the database and determine any previous amounts still owed to or owed by the member. The bill produced is truly a final bill. Use of this procedure will produce a hardcopy bill on your printer.

If members are anticipated to check out early in the month (say on the 1st), plan to complete your end of month financial reporting for the previous month in a timely manner so as to facilitate the member's check out. It is important to remember that you can not check out departing members during a current month, prior to closing out your record for a previous month.

This procedure sets up a mess member to be deleted from the database. To actually close out a member's account, refer to Section 7.2.d.

**HOW TO.** From the TRANSACTION INPUT MENU (M-02) select Code 5- ADD/DELETE MESS USER. Screen M-025 ADD/DELETE MESS USER will now be on the monitor. Select Code 2- PREPARE A DETACHING BILL. You will be asked to enter the SSN for the detaching member. Enter 9 digits with no spaces or dashes.

If you are a subsisting mess, screen TR-011 will appear requesting that you provide the number of breakfast, lunch, dinner and holiday meals chargeable during the detaching month. If you are preparing the member's final bill a day or so before he/she detaches, you should ask what meals he/she plans to eat before departure. Include them in the final count. Additionally, ensure that these meals are recorded as chargeable, so your record and the Food Service Officer's record agree.

If you are a non-subsisting mess, you will be asked if the member has gone on leave during his/her detaching month. The leave you are concerned with here is leave taken before the detaching date. If you respond with Y for YES, you will be requested to provide the number of days leave taken and the total number of days in the month. Next screen TR-01O will appear. You will be required to enter the number of days the member was attached to the ship in his/her detaching month.

Leave taken has no effect on how you respond to this question. If a member was detached from the ship on the 20th of the month and had taken 5 days leave, you would enter that he/she had been assigned 20 days during the month.

#### 7.2.d Closing Out a Member's Account

DISCUSSION. If the procedures outlined in Section 7.2.c have been used to prepare a final bill or a monthly mess bill sufficiently covers a members account and the mess has settled with that member, use the procedures below to close out the member's account. Only close out the member's account if it has been settled in full. This procedure allows no provisions for partial payments to or partial collections from the member. Once this procedure has been exercised, the member will be marked for deletion from the database.

HOW TO. From the TRANSACTION INPUT MENU (M-02) select Code 5- ADD/DELETE MEMBERS. Screen M-025 ADD/DELETE MESS USERS menu will appear next. Select Code 3- CLOSE OUT MEMBER'S ACCOUNT.

You will first be asked to provide the SSN for the member whose account you wish to close out. The database will then be searched and the name and financial summary for that SSN will be displayed. You will then be asked to confirm that the member displayed is indeed the correct individual. If you respond with Y for YES, PMAS assumes that you have already made the appropriate collections (or payments) from (to) the individual. In other words, there is no need to take any further actions to notify PMAS of collection from or payment to the detached member. The member is then marked for deletion.

#### 7.2.e Preparing a Bill for Ship-Rider

DISCUSSION. From time to time, messes provide meals to non-members of the mess. These non-members may be civilian technical representatives, shipyard personnel or members from other commands. If these personnel are not specifically guests of the mess or the guest of a member of the mess they will be required to pay for their meals,

The procedure below should be used to calculate a final bill for a departing ship-rider or in the case of extended visits, a monthly mess bill. For example, suppose a ship-rider reported aboard 25 June and his/her anticipated departure was 6 July. In this case you would want a bill prepared for the meals chargeable for the period 25 through 30 June. This procedure would request the number and type of meals chargeable, perform the required calculations and then produce a bill. The ship-rider could then pay a monthly mess bill as would the members of the mess. When it came time for the ship rider to depart on 6 July, you would, again, use the procedure below to prepare a final bill. Again, the procedure will require you to enter the number and type of meals the ship-rider should be charged for. Of course, you would only enter information on meals chargeable for the period 1 through 6 July. PMAS would then print a departing bill summarizing all outstanding amounts owed by the ship-rider. If the ship-rider had failed to pay his/her 30 June mess bill, PMAS will automatically include that on the final bill.

PMAS uses either the Navy standard price (subsisting messes) or meal prices derived from the monthly food costs (non-subsisting messes) to calculate a ship-rider's bill.



**HOW TO.** From the **TRANSACTION INPUT MENU (M-02)**, select Code 6- **PREPARE FINAL BILL FOR SHIP-RIDER**. You will then be asked to provide the name and **SSN** for the departing ship-rider. The entry for the **SSN** should contain only 9 digits; do not use spaces or dashes. Keep a record of the ship-rider's **SSN**; as it will be required to post the cash collection. After you provide the count of breakfast, lunch, dinner and holiday meals, a bill will be produced on your printer.

#### **7.2.f Deleting Enlisted Personnel Assigned to the Mess**

**DISCUSSION.** Messes which do not subsist from the general mess, provide meals to the enlisted personnel assigned to the private mess. The meals provided to these enlisted personnel are prepared from provisions purchased by the mess. The mess is therefore due reimbursement for those costs associated with feeding enlisted personnel. When enlisted personnel complete their assignment or once transferred, they should be removed from the database.

**HOW TO.** From the **TRANSACTION INPUT MENU (M-02)** select Code 5- **ADD/DELETE members**. Screen **M-025 ADD/DELETE MESS USERS** menu will appear next. Select code 3- **CLOSE OUT MEMBER'S ACCOUNT**. (**NEVER** select 2- **PREPARE A DETACHING BILL** when deleting Mess Management (**MSs**) Specialists and Mess Cooks from the database. Once Code 3 is selected you will be required to enter the **SSN** for the enlisted person you desire to delete.

When entering the **SSN**, do not use spaces or dashes. You will receive name confirmation of the person whose **SSN** you have entered. If you indicate that this is indeed the person you wish to delete, that person's file is marked for deletion.

#### **7.2.g Post Receipt of Provisions Bill From FSO**

**DISCUSSION.** The Food Service Officer will, on a periodic basis, bill the mess for the bulk provisions that your mess has received from the general mess. In **PMAS** all bills must be entered into the database before they can be paid.

**HOW TO.** From the **TRANSACTION INPUT MENU (M-02)**, select Code 2- **RECORD AMOUNTS OWED BY THE MESS**. Once code 2 is selected, a data input screen will appear on the monitor. You will be requested to provide to whom the bill is owed, the amount of the bill and for what purpose. On the screen will be a small menu which will allow you to choose the option that best describes your transaction. Since we are trying to enter a provisions bill from the **FSO**, choose A. When A is chosen, you will be asked to provide the last three digits of the bill's requisition number. This screen (**TR-003**) was included to accommodate a future change to the **NAVSUP Pub 486, Volume II**. Until that change is promulgated, enter any number you desire. This informs **PMAS** that a bill exists so you can take the required steps to pay the bill. Section 7.2.j refers.

#### **7.2.h Post Receipt of Provisions Bill From Vendor**

**DISCUSSION.** Private messes periodically buy provisions from outside sources. These outside sources can be anything from the local supermarket to the base commissary. **PMAS** requires all bills to be posted to the computer before they can be paid. For example, suppose that you went to the local supermarket and purchased \$20.00 worth of groceries for the mess. Even though this was a cash transaction, you would first follow the instructions below to enter \$20.00 as an amount owed by the mess. Now that **PMAS** is aware that a bill exists, it can be paid in accordance with Section 7.2. k.

HOW TO. From the TRANSACTION INPUT MENU (M-02), select Code 2- RECORD AMOUNTS OWED BY THE MESS. Once Code 2 is selected a data input screen will appear on the monitor. You will be required to enter to whom the bill is owed, the amount of the bill and the purpose of the account payable. Since you are posting the receipt of a vendor bill, select choice B. You have now properly informed PMAS that a bill exists and you can take the required steps to pay that bill. Section 7.2.k refers.

#### 7.2.i Post Receipt of a Miscellaneous Bill

DISCUSSION. The mess may on occasion purchase items other than provisions. These "other" items can range from going away mementos for departing members to flowers for a family member of a member of the mess. PMAS can handle these type of purchases. Even though these purchases may be handled on a cash basis, PMAS must be informed of the amount owed by using the procedures below. Once PMAS is aware that a bill exists, the bill can be paid in accordance with Section 7.2.m.

HOW TO. From the TRANSACTION INPUT MENU (M-02), select Code 2- RECORD AMOUNTS OWED BY THE MESS. Once Code 2 is selected an input screen will appear on the monitor. You will be requested to provide to whom the bill is owed, the amount of the bill and the purpose of the purchase. Since you are posting the receipt of a miscellaneous bill, select C. Once you have entered C, screen TR-004 will appear providing an input space for you to describe the purpose of the transaction. The information you enter on this screen will assist you in easy recall of what the money was spent for.

#### 7.2.j Post Payment of Provisions Bill From FSO

DISCUSSION. If you have previously "informed" PMAS of an amount owed for a provision bill from the Food Service Officer in accordance with Section 7.2.g, you may post the expenditure of funds used to cover that bill, using the procedure below.

HOW TO. From the TRANSACTION INPUT MENU (M-02), select Code 4- POST CASH EXPENDITURES. You will see the POST PAYMENT FOR MENU. From this menu select code 1 - PROVISIONS BILL FROM FSO. This will then activate a database search for all outstanding FSO bills. The bills, as they are encountered in the database, are displayed on screen TR-005. At the bottom of this screen you will be asked to confirm whether or not this is the correct transaction. If you answer Y for YES, then the bill being displayed will be marked as paid and you will be returned to the menu. If you want to pay more bills start the procedure over again. If you answer N for NO, the next bill in the database, if any, will be displayed and you again will be asked to confirm whether or not this is the bill you want to pay.

If you reach the end of file designation without finding the bill you wanted to pay, refer to Section 7.2.g.

#### 7.2. k Post Payment of a Provisions bill From a Vendor

DISCUSSION. If you have previously "informed" PMAS of an amount owed for a provision bill from a vendor in accordance with Section 7.2.h, you may post the expenditure of funds used to cover that bill using the procedure below.

HOW TO. From the TRANSACTION INPUT MENU (M-02), select Code 4- POST CASH EXPENDITURE. You will now see the POST PROVISIONS BILL FROM A VENDOR. This will then activate a database search for all outstanding vendor provision bills. The bills, as they are encountered in the database, are displayed on screen TR-005. At the bottom of this screen you will be asked to confirm whether or not this is the correct transaction. If you answer Y for YES, then the bill being displayed will be marked as paid and you will be returned to the menu. If you want to pay more bills,

start the procedure over again. If you answer N for NO, the next bill in the database, if any, will be displayed and you again you will be asked to confirm whether or not this is the bill you want to pay.

If you reach the end of file designation without finding the bill you wanted to pay, refer to Section 7.2.h.

#### 7.2. l Post Payment for Meals Purchased From the FSO

**DISCUSSION.** This option should only be exercised by messes that subsist from the general mess. The amount due for meals purchased from the general mess is entered during the end of month financial reporting. PMAS assumes that the mess treasurer makes the payment after the current month's financial processing is complete e.g., June's bill for meals purchased, is paid in July.

**HOW TO.** From the TRANSACTION INPUT MENU (M-02), select Code 4- POST CASH EXPENDITURES. You will now see the POST PAYMENT FOR MENU (M-024). From this menu" select Code 3- MEALS PURCHASED FROM FSO. Selecting Code 3 will initiate a database search for the correct bill. When the bill is located, it will be displayed on screen TR-005. You will then be asked if the transaction displayed should be marked as paid. Answering Y for YES will cause the transaction to be marked as paid. Answering N for NO will cause the transaction to remain as an outstanding accounts payable.

#### 7.2.m Posting Payment of Miscellaneous Bills

**DISCUSSION.** If you have previously "informed" PMAS of an amount owed for a miscellaneous bill in accordance with Section 7.2.i, you may post the expenditure of funds used to cover that bill in accordance with the procedures listed below.

**HOW TO.** From the TRANSACTION INPUT MENU (M-02), select Code 4- POST CASH EXPENDITURES. You will see the POST PAYMENT FOR MENU (M-024). From this menu, select Code 4- OTHER EXPENDITURES. The database will then be searched for all outstanding miscellaneous bills. The bills as they are encountered in the database are displayed on screen TR-005. At the bottom of this screen you will be asked to confirm whether or not this is the correct transaction. If you answer Y for YES, then the bills being displayed will be marked as paid and you will be returned to the menu. If you answer N for NO, the next bill in the database, if any, will be displayed and you will again be asked to confirm whether or not this is the bill you want to pay.

If you reach the end of file designation without finding the bill you wanted to pay, refer to Section 7.2.i.

#### 7.2.n Post Collection of Cash From A Mess Member

**DISCUSSION.** Money will be collected from mess members as the result of monthly mess bills, mess shares due or special assessments due. PMAS is made aware of these amounts due by the member check-in process, the member detaching process or the creation of monthly mess bill process. The mess treasurer, after using the aforementioned processes, need only concern her/himself with the posting of cash collections.

Once the cash is physically collected from mess members, you must post the amount collected to PMAS. PMAS will automatically start the payment process with the member's oldest debt. Additionally, PMAS will automatically track the full history of outstanding amounts owed by a member and report it on the monthly mess bill. In other words, PMAS will accept partial payments on members' accounts without forcing the mess treasurer to keep track of the members' outstanding amounts. PMAS will not allow you to post a collection amount that is greater than what is owed by that member. Do not use

this section to post cash that has been received by departing mess members in full payment of final bills. For departing mess member collections refer to Section 7.2.d.

**HOW TO.** From the TRANSACTION INPUT MENU (M-02), select Code 3- POST CASH COLLECTIONS. You will then see screen M-023 CASH COLLECTION OPTIONS menu. From this menu, select Code 1 - CASH RECEIVED FROM MEMBERS/USERS. You will be asked to enter the SSN for the member from which the collection was made. When entering the SSN, do not use spaces or dashes. You will then be shown the name that corresponds with the SSN that you have just entered. If by chance you entered the SSN for another (wrong) member of the mess, you can enter 0.00 in the amount collected and exit the procedure without harm. Assuming that you have called up the correct number, post the amount of money collected from the member in the block provided.

#### 7.2.o Post Cash Collection From Ship-Rider

**DISCUSSION.** If a monthly or detaching mess bill was prepared for a ship-rider (Section 7.1 e), and cash was received from the ship-rider, a collection can be posted to PMAS. Once a ship-rider has paid in full, his/her account is automatically closed out and his/her name and SSN are dropped from the database. PMAS will accept partial payment on amounts owed, but when dealing with ship-riders it is best to accept payment in full. PMAS will prevent you from posting a collection amount that is greater than the amount owed.

**HOW TO.** From the TRANSACTION INPUT MENU- (M-02), select Code 3- POST CASH COLLECTIONS. You will see screen M-023 CASH COLLECTION OPTIONS menu. From this menu, select Code 1 - CASH RECEIVED FROM MEMBERS USERS. You will be asked to enter the SSN for the ship-rider from which the collection was made. When entering the SSN do not use spaces or dashes. You will be shown the name that corresponds with the SSN you have just entered. If by chance you entered the SSN for another (wrong) member or ship-rider, you can enter 0.00 in the amount collected and exit the procedure without harm. Assuming that you have reached the correct ship-rider, post the amount of money collected from the ship-rider in the block provided.

#### 7.2.p Post Receipt of Commuted Rations Payment

**DISCUSSION.** Messes which do not subsist from the general mess, provide meals to enlisted personnel assigned to work the mess. Since these meals were produced with provisions paid for by the mess, the mess is due reimbursement. This reimbursement comes in the form of a commuted rations payment from the Disbursing Officer. The end of month financial close out process calculates the amount due and records it to the database. The mess treasurer, in this case, need only concern her/himself with the posting of the receipt of payment.

**HOW TO.** From the TRANSACTION INPUT MENU (M-02), select Code 3- POST CASH COLLECTIONS. Next screen M-023 CASH COLLECTION OPTIONS menu appear. From this menu select Code 2- CASH RECEIVED FROM COMRATS PAYMENT. Generally, the database will contain one outstanding Commuted Rations payment due. Just the same, the database will be searched for all transactions of the desired type. When found, the transaction will be displayed on screen TR-005. You will then be asked if the transaction displayed is the correct one. If you respond with a Y for YES, PMAS considers the amount listed on the display as collected and will return you to the menu. If you respond with N for NO, PMAS will leave the displayed transaction as outstanding and look for the next occurrence of the desired transaction.

**NOTE:** PMAS will not be aware that a Commuted Ration payment is due until after the end of month financial reports are completed. For example, PMAS will not be aware of an amount due for enlisted meals eaten in the month of June, until the June financial reports are processed. Trying to post the receipt of June's Commuted Rations payment prior to that point will prove to be unsuccessful.

### 7.2.q Posting Miscellaneous Amounts Due the Mess

**DISCUSSION.** On occasion the mess may find itself in a situation where it is owed money from sources other than the "normal" sources e.g., mess members, ship-riders, commuted rations payment. To illustrate, suppose that coffee mugs were ordered using mess funds and when they arrived they were damaged. When the vendor was contacted, he/she requested that you return the mugs and he/she further stated that he/she would forward a refund check in thirty days. That vendor now owes the mess money. **PMAS** must be informed that money is due before an actual cash collection can be posted. The procedure outlined below will "inform" **PMAS** that an entity owes money to the mess. The posting of the actual cash collection is covered in Section 7.2.r.

**NOTE:** This function should only be exercised to record unusual amounts due the mess. Accounts receivable normally associated with running the mess; such as bills due, mess shares due or special assessments due, are handled automatically by **PMAS** in response to input in specific situations.

**HOW TO.** From the TRANSACTION INPUT MENU (M-02), select Code 1- RECORD AMOUNTS DUE THE MESS. Screen TR-001 will now be on the monitor. You will be required to enter the name/entity owing money to the mess, the amount owed and the reason for the account receivable.

### 7.2.r Posting Cash Collection for Miscellaneous Reason

**DISCUSSION.** If you have previously recorded an amount due the mess in accordance with Section 7.2.q, you can proceed to post the cash received, as the result of that amount due, utilizing the procedure below.

**HOW TO.** From the TRANSACTION INPUT MENU (M-02), select Code 3- POST CASH COLLECTIONS. You will see the CASH COLLECTION OPTIONS MENU (M-023). From this menu, select Code 3- CASH RECEIVED FOR OTHER REASONS. The database will then be searched for all outstanding miscellaneous accounts receivable. The transactions as they are encountered in the database are displayed on screen TR-005. At the bottom of this screen you will be asked to confirm whether or not this is the correct transaction. If you answer Y for YES, then the amount due being displayed will be marked as collected and you will be returned to the menu. If you want to collect more accounts receivable start the procedure over again. If you answer N for NO, the next miscellaneous account receivable in the database, if any, will be displayed and you will again be asked to confirm whether or not this is the amount due you want to collect.

If you reach the end of file designation without finding the amount due you wanted to collect, refer to Section 7.2.q.

## **8. PROCESSING MONTHLY FINANCIAL REPORTS**

**PMAS** has the capability to review the database and prepare the Monthly Financial Operating Statement for Messes Afloat, NAVSUP Form 1367 and all supporting documentation. The process of preparing this report is query based, that is, **PMAS** will request information not found in the databases e.g., ending provisions inventory from the user.

When a mess treasurer elects to process monthly financial reports, **PMAS** defaults to a trial balance mode. This mode allows the mess treasurer to close out his/her records and have a Monthly Financial Operating Statement prepared for review. The mess treasurer has an unlimited number of attempts to perfect the trial balance before selecting to make the trial balance final. This method allows the mess treasurer the opportunity to find and correct errors before allowing them to permanently affect the mess's financial status. Records must be finalized before a new month's business can be started.

**PMAS** will use the information entered during the tailoring process (Section 4) to determine how

to prepare your financial reports. There are several different mess "situations". For example, there are Officer and Chief Petty Officer messes. These messes may have one of the following characteristics: subsisting, subsisting but the mess also buys small amounts of bulk provisions, and non-subsisting with two mess bill payment options. PMAS recognizes this fact and tailors the records close out process based on this knowledge. The rest of this section will provide the background required for the query screens you will encounter during this process. Remember, due to the variety of mess "situations", you will not see all of the query screens for which background information is provided.

PMAS will provide the full requirement of records needed to run a private mess. Those reports generated under the trial balance mode will be so indicated with a ' \*\* TRIAL BALANCE \*\* ' in the date block. Reports generated under the finalized balance option will contain the actual date. The following reports, if appropriate, are generated by this process:

- Monthly Financial Operating Statement
- Computation of Commuted Ration Form
- Accounts Receivable Report
- Accounts Payable Report
- Record of Collections Report
- Record of Expenditures Report
- Monthly Transaction Report
- Record of Mess Members
- Member's Mess Bill Report
- Recommended Mess Bill/Meal Price Report

#### 8.1 Preparing to Process End of Month Reports

It is important to have all the information that PMAS will require on hand prior to beginning the records close out process. Below is a check list of items to consider prior to beginning the process.

##### All types of messes

Ensure all collections and expenditures of mess funds have been posted to PMAS.

Ensure all bills received, but not paid, are posted to PMAS. Take special care to post all provisions bills (FSO or Vendor) for the month.

Know the current amount of cash on hand, including amounts in checking account(s).

Have provision and non-provision inventories for the end of the month available.

Ensure you have the names, SSN's and periods of leave/TAD taken by mess members during the month. (May not be required in all cases).

Do you need to prepare monthly mess bills for ship-riders? See Section 7.2.e.

Have you closed out accounts for members who have detached during the month? See section 7.2.d.

## SUBSISTING MESSES

Do you hold the monthly bill, with supporting NAVSUP Pub 1046, from the Food Service Officer detailing individual meals purchased?

Are the Navy Standard meal prices current? If not, see Section 4.2.

## NON-SUBSISTING MESSES

If exercising the pay by meal option as outlined in NAVSUP Pub 486, Vol. II, para. 3013, ensure you have meal counts-for breakfast, lunch, dinner and holiday meals for each member.

Ensure you have total meal counts, by category, for meals eaten by officers, guests of the mess and enlisted personnel assigned to the mess.

Are enlisted personnel currently assigned to work the mess listed in the database. Have you added new arrivals, deleted departures?

Do you know the exact number of days each enlisted member was considered as assigned to the mess?

### 8.2 Performing the Records Close Out Process

To begin the monthly financial reporting process, select Code 3- GENERATE FINANCIAL REPORTS from the MAIN MENU. You will again be asked to confirm your desire to start the process. This second confirmation allows you the opportunity to return to the menu in the case of an erroneous selection. At certain points during the process, you will be prompted to provide input to PMAS. These prompt screens are discussed below.

#### 8.2.a Member Leave/TAD Reporting. Screen EM-007

In situations where a mess bill rebate calculation may be required, you will be asked if any mess members have gone on leave/TAD during the month. If you respond with Y for YES, you will be required to enter the member's SSN. SSN's are entered with no spaces or blanks. You will then receive name confirmation for the SSN that was entered. Screen EM-007 will require the entry of the number of days leave/TAD were taken and the total number of days in the month.

NOTE: If a member is on leave/TAD over the end of a month, you should report the number of days absent up to the end of the month. For example, let's assume your roommate went on leave starting 15 June and plans to return 14 July. When you process June's financial reports, you would report that he/she had taken 15 days during the month. Do not wait for his/her return to report the entire 30 days leave during July's financial processing.

#### 8.2.b Provisions/Non-Provision Ending Inventories. Screen EM-002

You will be prompted to provide the end of month inventory figures for both provision and non-provision inventories. The ending provisions inventory is usually taken by the mess treasurer and a member of the audit board. Individual meals purchased from the general mess are not to be considered as inventory.

The entry of a non-provision ending inventory figure allows a mess to reduce the impact of large dollar value purchases against the net worth. For example, mess members may authorize the purchase and distribution of ship's plaques to departing members. These plaques can be purchased for \$40.00

each in minimum quantities of ten. A \$400.00 purchase would have an adverse impact on the net worth if expensed all in one month. **By using the non-provisions inventory option, you can distribute that impact over a number of months. As the mess hands out plaques, you would reduce the value of the ending non-provisions inventory a corresponding amount.**

**NOTE: The tracking of the non-provisions items is a desk guide process. PMAS only provides the ability to enter an end of month inventory figure. You should be able to justify increases or decreases in this figure with supporting paperwork/documentation.**

#### **8.2.c Determination of Meals Served. Screen EM-003**

In order to calculate the Commuted Ration amount due the mess, the percentage of total meals eaten by officers and enlisted personnel must be known. **PMAS** will calculate these percentages based on the total number of meals eaten by officer and enlisted personnel. Screen **EM-003** will require the entry of total meals eaten for the following three categories:

Officer, **officer's** guest and ship-riders (If **CPO** mess, count **CPO** meals here)

Guests of the mess

Enlisted personnel

This information can be found on **NAVSUP** Form 1046 or some locally prepared and maintained form.

#### **8.2.d Enlisted Personnel Tracking Screen. Screen EM-004**

Part of the calculation for Commuted Rations requires the determination of the number of days each listed person was assigned to the mess. Situations which would dictate less than a full months entry would be arrivals/departures during a month, or periods of leave and/or **UA**. Screen **EM-004** will display, one at a time, each enlisted person that is recorded in the database and will request that you enter the number of days each person was assigned to the mess.

#### **8.2.e Recommended Mess Bill/special Assessment. Screen EM-005**

**PMAS** will automatically produce a recommended mess bill based on provision costs and adjustments required to keep the mess share at a specified level. (See Section 4.3. )

For a non-subsisting mess the screen will display the next month's recommended mess bill for each member of the mess.

For subsisting messes, the amount shown on the screen will only represent the equal proration of any bulk provisions purchased and any adjustments required to keep the mess share at the specified level. This recommended mess bill will be in addition to any amounts the member owes for individual meals purchased from the general mess. The aggregate amount owed by each member will be posted to the monthly Member's Mess Bill Report.

In any event, mess treasurer's may wish to round the amount displayed on screen **EM-005** to the nearest dollar to facilitate cash collection.

**SPECIAL NOTE;** Messes that do not subsist from the general mess can exercise two payment options. Option 1 is the equal mess bill option. Option 2 permits mess bills based on individual meals eaten. This option can only be exercised by messes that operate inport for the full calendar month.



See NAVSUP Pub 486, Vol. II **para.** 3013 for details. If you are a mess that intends to operate under Option 2 rules for the upcoming month, change the recommended mess bill displayed on screen **EM-005** to 0.00. Remember, when financial reports are finalized, tell **PMAS** of the change in payment options, section 4 applies.

If you are a mess that is currently operating under Option 2 and plan to return to Option 1 for the upcoming month, you will need to provide your best estimate for a recommended mess bill for that upcoming month. One method of estimation is to use a mess bill amount from a previous month with a similar operating tempo. Realize, that in this case, members will be paying a mess bill for individual meals eaten during the current month and an estimated bill for the upcoming month. Again, when financial reports are finalized, remember to tell **PMAS** of the change in payment options.

Screen **EM-005** will also allow you to charge the member a special assessment. Special assessments allow the mess to meet extraordinary expenses without negatively affecting the mess share. For example, let's suppose the mess has planned a going-away party for the Commanding Officer. In addition to the party, it was decided to present him/her with a departing gift. Based on these anticipated expenses, you could charge a special assessment to cover this event. If an amount other than 0.00 is originally displayed in the special assessment block, this amount is **PMAS's** recommendation for the minimum special assessment that should be charged. This situation will only occur with certain types of messes. The minimum assessment recommendation is made by reviewing the current value of the mess share and the level at which you specified the mess share, to be maintained at, see Section 4.3. In any event, the amount entered into this block will be assessed to each member of the mess.

#### **8.2.f** **FSO Bill for Individual Meals Purchase. Screen EM-009**

In subsisting messes, you will receive a bill from the Food Service Officer detailing the amount owed for individual meals purchased by the mess. This bill will be accompanied by a NAVSUP Form 1046 listing meals chargeable to mess members, official guests of the mess and ship-riders. The mess recoups this expense by charging the memberships and ship-riders, either departing or monthly mess bills. The cost of meals eaten by official guests is absorbed by the mess.

**NOTE:** **PMAS** assumes the Food Service Officer is not charging the mess for individual meals consumed by the Mess Management Specialists and mess cooks assigned to your mess. In a subsist situation, enlisted personnel eat the same meals that are being served in the general mess. To charge the mess for these meals and then reimburse the mess through a Commuted Rations payment is an added administrative burden. If you are being charged for these meals, other billing arrangements with the Food Service Officer must be made. **PMAS**, in a subsisting mess situation, has no way of recovering the cost of these meals.

#### **8.2.g** **Meals Chargeable to Mess Members. Screen TR-011**

In subsisting messes or non-subsisting messes, exercising the pay by meal option (See Section 4.4.), the recording of individual meals chargeable is necessary. **PMAS** will require the number of breakfast, lunch, dinner and holiday meals chargeable to each member for the month. Screen **TR-011** will display the members of the mess, one at a time, and request meal total information. The mess bill will then be computed and displayed at the bottom of the screen. Bills computed for subsisting mess members use the Navy Standard Price. Bills computed for on-subsisting mess members use meal prices based on food costs. Subsisting messes should compare the amount displayed on screen **TR-011** with that found on the NAVSUP Form 1046. Resolve discrepancies before continuing.

#### 8.2.h Finalize End of Month Reports. Screen EM-001

In PMAS you may run unlimited trial balances. When you are convinced the trial reports are accurate, you may elect to finalize them. Screen EM-001 will ask if you desire to finalize reports. If you decide not to finalize the trial balance, **pre-balance** conditions will be restored and you will be returned to the MAIN MENU. Since you did not finalize, you are again operating back in the current month. If you elect to finalize the trial balance, another set of reports will be produced with the phrase **\*\* TRIAL BALANCE\*** removed from the reports. You may now begin posting the business for the new month. If an error is discovered after the final report option is selected, you may be able to recover by using the procedures outlined inspection 6.2.

#### 8.2.i Final Report Date. Screen EM-001

If you have selected to finalize the trial balance reports, you will have to provide PMAS with a date for the reports. This date should always be the last day of the month for which the reports are being produced.

#### 8.2.j Special Assessment. Screen EM-006

Screen EM-006 will allow you to charge the membership a special assessment. Special assessments allow you to meet extraordinary expenses without negatively affecting the mess share. For example, let's suppose the mess has planned a going-away party for the Commanding Officer. In addition to the party, it was decided to present him/her with a departing gift. Based on these anticipated expenses, you could charge a special assessment to cover this event.

If an amount other than 0.00 is displayed in the entry block, this amount is PMAS's recommendation for the minimum special assessment that should be charged. This determination is made by reviewing the current value of the mess share and the level at which you specified to maintain the mess share. (See Section 4.3.) In any event, the amount entered into this block will be assessed to each member of the mess.

## APPENDIX D

### PROCUREMENT AND STORAGE OF PROVISIONS AND SUPPLIES

#### 1. PURCHASE OF PROVISIONS

a. Limitations. Limited only by the fact that there are no commercial food stores in the middle of the ocean and that mess storage facilities are extremely limited, messes may select their suppliers.

b. Procurement from the Supply Department. Messes normally purchase the majority of their provisions from the ship's supply officer who is their most convenient and least expensive source. Detailed procedures for this transaction are contained in para. 8300 of Volume 1.

c. Procurement from Commercial Sources. Messes may purchase provisions from commercial sources. Mess personnel are often appointed to make the shopping trip and financial control over the transaction is necessary. The mess treasurer advances a sum (say \$20) to the individual and obtains a receipt (small chits should be reproduced for this purpose). When the individual returns with the groceries, the mess treasurer verifies the tape from the dealer against the actual goods purchased and signs the tape if all is in order. All dealers' bills should be certified by the mess treasurer and itemized as to what has been purchased. The mess treasurer then exchanges the receipt for the tape and the change with the individual. The mess treasurer then uses these tapes, along with other invoices and receipts, to substantiate the mess statement.

d. Foreign Purchases. Meats, fish, poultry, and dairy products of foreign origin will be purchased and handled in accordance with the regulations contained in paras. 5101 and 6103 of Volume 1.

#### 2. STORAGE OF MESS PROVISIONS AND SUPPLIES

a. Storage in General Mess Reefer. The purchasing policies of a mess are largely determined by considerations of storage. Most messes have extremely limited storage facilities, especially for chilled and frozen items. As a result, it is recommended that messes store chilled and frozen items in a corner of the general mess reefers. This practice may lead to loss of accountability and control for both the general mess and the mess. To avoid this problem, a system of cages with locks in the reefers is recommended which will protect both the storeroom storekeeper and the mess.

b. Small Ships Without Mess Reefer. Small ships as destroyers, cannot afford the reefer space that the procedures in subpara. (a) require. Endurance loading requirements demand that every available cubic foot of reefer space be used by the general mess to permit a balanced load. On small ships the mess that does not have its own reefer space should procure all chilled and frozen items from the general mess as needed.

c. When Mess Has Own Storeroom. If a mess has its own storeroom and maintains bulk inventories of mess-owned provisions and supplies, appropriate accounting, control, and issue procedures should be established. Guidance for establishing such procedures is contained in Volume I of this publication.

#### 3. OTHER EXPENDITURES

a. Supplies. Supplies, as distinct from provisions, are funded by the ship's operating allotment and are procured through the supply system. Examples of such items are dishes, silverware, linen, mess jackets and name tags.

b. Habitability Items. Habitability items are those items of a decorative and incidental nature including, but not limited to, rugs, false overheads, false bulkheads, pictures, picture frames, commercially procured furniture, draperies, and lamps. It is recognized that certain appointments of a habitability nature provide some contrast and relief to the routine seagoing existence and, in the long run, contribute to successful and efficient operations. The extent to which the operating allotment may be charged for wardroom habitability items is determined by command authorities.

c. Mess Procurement from the Recreation Fund. The Special Services Manual (BuPers Instruction 1710.11 ) **states that recreation funds may not be expended to defray operating expenses or to purchase equipment necessary to the operation of officers' messes, chief petty officers' messes, or general messes. This does not preclude the use of recreation funds to finance or assist in financing items of recreation equipment, such as, TV sets, pool tables, etc., so long as expenditures are made on an equitable basis in support of all messes.**

**APPENDIX E**  
**Blank Private Mess Forms**  
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1

1

1

FOR MONTH OF

E-3

FOR MONTH OF \_\_\_\_\_

## RECORD OF EXPENDITURES



FOR MONTH OF

## ACCOUNTS RECEIVABLE

FOR MONTH OF

ACCOUNTS PAYABLE

[illegible]

E-7

FOOD COST CONTROL RECORD  
FOR MONTH OF \_\_\_\_\_

BEGINNING INVENTORY \$ \_\_\_\_\_

| DATE<br>(1) | RECEIPTS     |                            | CLOSING<br>INVENTORY<br>(4) | COST OF<br>FOOD USED<br>TO DATE<br>(5) | ALLOWANCE    |                             | OVER/UNDER<br>(8) |
|-------------|--------------|----------------------------|-----------------------------|----------------------------------------|--------------|-----------------------------|-------------------|
|             | DAILY<br>(2) | CUMULATIVE<br>TOTAL<br>(3) |                             |                                        | DAILY<br>(6) | Cum UlatiVe<br>TOTAL<br>(7) |                   |
| 1           |              |                            |                             |                                        |              |                             |                   |
| 2           |              |                            |                             |                                        |              |                             |                   |
| 3           |              |                            |                             |                                        |              |                             |                   |
| 4           |              |                            |                             |                                        |              |                             |                   |
| 5           |              |                            |                             |                                        |              |                             |                   |
| 6           |              |                            |                             |                                        |              |                             |                   |
| 7           |              |                            |                             |                                        |              |                             |                   |
| 8           |              |                            |                             |                                        |              |                             |                   |
| 9           |              |                            |                             |                                        |              |                             |                   |
| 10          |              |                            |                             |                                        |              |                             |                   |
| 11          |              |                            |                             |                                        |              |                             |                   |
| 12          |              |                            |                             |                                        |              |                             |                   |
| 13          |              |                            |                             |                                        |              |                             |                   |
| 14          |              |                            |                             |                                        |              |                             |                   |
| 15          |              |                            |                             |                                        |              |                             |                   |
| 16          |              |                            |                             |                                        |              |                             |                   |
| 17          |              |                            |                             |                                        |              |                             |                   |
| 18          |              |                            |                             |                                        |              |                             |                   |
| 19          |              |                            |                             |                                        |              |                             |                   |
| 20          |              |                            |                             |                                        |              |                             |                   |
| 21          |              |                            |                             |                                        |              |                             |                   |
| 22          |              |                            |                             |                                        |              |                             |                   |
| 23          |              |                            |                             |                                        |              |                             |                   |
| 24          |              |                            |                             |                                        |              |                             |                   |
| 25          |              |                            |                             |                                        |              |                             |                   |
| 26          |              |                            |                             |                                        |              |                             |                   |
| 27          |              |                            |                             |                                        |              |                             |                   |
| 28          |              |                            |                             |                                        |              |                             |                   |
| 29          |              |                            |                             |                                        |              |                             |                   |
| 30          |              |                            |                             |                                        |              |                             |                   |
| 31          |              |                            |                             |                                        |              |                             |                   |

FOOD COST CONTROL RECORD

# MEALS SERVED RECORD SHEET

FOR MONTH OF

| DATE | OFFICERS |   |   | ENLISTED |   |   | GUEST |   |   | DAILY<br>TOTAL |
|------|----------|---|---|----------|---|---|-------|---|---|----------------|
|      | B        | L | D | B        | L | D | B     | L | D |                |
| 1    |          |   |   |          |   |   |       |   |   |                |
| 2    |          |   |   |          |   |   |       |   |   |                |
|      |          |   |   |          |   |   |       |   |   |                |
| 5    |          |   |   |          |   |   |       |   |   |                |
| 6    |          |   |   |          |   |   |       |   |   |                |
| 7    |          |   |   |          |   |   |       |   |   |                |
| 8    |          |   |   |          |   |   |       |   |   |                |
| 9    |          |   |   |          |   |   |       |   |   |                |
| 10   |          |   |   |          |   |   |       |   |   |                |
| 11   |          |   |   |          |   |   |       |   |   |                |
| 12   |          |   |   |          |   |   |       |   |   |                |
| 13   |          |   |   |          |   |   |       |   |   |                |
| 14   | -        | + | - |          |   |   |       |   |   | -              |
| 15   |          |   |   |          |   |   |       |   |   |                |
| 16   |          |   |   |          |   |   |       |   |   |                |
| 17   |          |   |   |          |   |   |       |   |   |                |
| 18   |          |   |   |          |   |   |       |   |   |                |
| 19   |          |   |   |          |   |   |       |   |   |                |
| 20   |          |   |   |          |   |   |       |   |   |                |
| 21   |          |   |   |          |   |   |       |   |   |                |
| 22   |          |   |   |          |   |   |       |   |   |                |
| 23   |          |   |   |          |   |   |       |   |   |                |
| 24   |          |   |   |          |   |   |       |   |   |                |
| 25   |          |   |   |          |   |   |       |   |   |                |
| 26   |          |   |   |          |   |   |       |   |   |                |
| 27   |          |   |   |          |   |   |       |   |   |                |
| 28   |          |   |   |          |   |   |       |   |   |                |
| 29   |          |   |   |          |   |   |       |   |   |                |
| 30   |          |   |   |          |   |   |       |   |   |                |
| 31   |          |   |   |          |   |   |       |   |   |                |
| TOT  |          |   |   |          |   |   |       |   |   |                |

MEAL SERVED RECORD SHEET

# COMPUTATION OF COMMUTED RATIONS

| NAME OF MESS                                                 |         | FOR MONTH OF |   |
|--------------------------------------------------------------|---------|--------------|---|
| PERCENTAGE OF ALL MESS MEALS EATEN BY ENLISTED PERSONNEL     |         |              |   |
| (A) OFFICER & GUEST MEALS                                    |         |              |   |
| (B) ENLISTED MEALS                                           | (PLUS)  |              |   |
| (C) TOTAL MEALS                                              |         |              |   |
| (D) PERCENTAGE (LINE B - LINE C) X 100 I                     |         |              | % |
| TOTAL VALUE OF PROVISIONS CONSUMED                           |         |              |   |
| (E) OPENING INVENTORY                                        |         | \$           |   |
| (F) RECEIPTS                                                 | (PLUS)  | \$           |   |
| (G) SUB TOTAL                                                |         | \$           |   |
| (H) CLOSING INVENTORY                                        | (MINUS) | \$           |   |
| (I) PROVISIONS CONSUMED                                      |         | \$           |   |
| COMPARISON                                                   |         |              |   |
| (J) PROVISIONS CONSUMED                                      |         | \$           |   |
| (K) ENLISTED MEAL PERCENTAGE (LINE D)                        | (TIMES) |              | % |
| (L) ENLISTED PROVISIONS COST                                 |         | \$           |   |
| (M) AVAILABLE COMRATS (RATIONS ALLOWED X DAILY COMRATS RATE) |         | \$           |   |
| (N) AMOUNT DUE FROM D.O. (LESSER OF LINE L OR M)             |         | \$           |   |
| REMARKS                                                      |         |              |   |

COMPUTATION OF COMMUTED RATIONS  
(FOR OFFICER'S MESSES)

# COMPUTATION OF CPO MESS COMMUTED RATIONS

FOR MONTH OF

| MAXIMUM NET WORTH COMPUTATION                                                                                          |                                  |
|------------------------------------------------------------------------------------------------------------------------|----------------------------------|
| (A) 1/2 OF THE CURRENT DAILY COMRATS RATE                                                                              | \$                               |
| (B) AVERAGE #OF PERMANENT ATTACHED PERSONNEL ON LAST DEPLOYMENT OF 30 DAYS OR MORE (INCLUDES ALL PERSONNEL SUBSISTING) | (TIMES)                          |
| (C) DAILY NET WORTH ALLOWANCE                                                                                          | \$                               |
| (D) #OF DAYS IN CURRENT MONTH                                                                                          | (TIMES)                          |
| (E) MAXIMUM MONTHLY NET WORTH                                                                                          | \$                               |
| COMMUTED RATIONS DUE COMPUTATION                                                                                       |                                  |
| (F) MAXIMUM NET WORTH                                                                                                  | (LINE E) \$                      |
| (G) CURRENT MONTH'S LIABILITIES                                                                                        | (PLUS)                           |
| (H) TOTAL                                                                                                              | \$                               |
| (I) CURRENT MONTH'S ASSETS                                                                                             | (MINUS)                          |
| (J) COMRATS DUE                                                                                                        | (PROVISIONS COST) \$             |
| (K) MAXIMUM COMRATS                                                                                                    | MAN DAYS X DAILY COMRATS RATE \$ |
| (L) COMRATS DUE                                                                                                        | (LESSER OF LINE J OR K) \$       |

REMARKS: AMOUNT OF LINE L WILL BE COLLECTED FROM THE DISBURSING OFFICER AND ENTERED AS AN ASSET ON THE BALANCE SHEET SIDE OF NAVSUP 367 OPPOSITE ENTRY "COMMUTED RATIONS UNCOLLECTED"

COMPUTATION OF CPO MESS COMMUTED RATIONS





**APPENDIX F**  
**PRIVATE MESS CHECK-OFF LIST**

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## PRIVATE MESS CHECK-OFF LIST

Name of activity audited: \_\_\_\_\_

Names of participating board members: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Date audit started: \_\_\_\_\_

Date audit completed: \_\_\_\_\_

# PRIVATE MESS CHECK-OFF LIST

## Section A: Introduction

1. Purpose of program. The purpose of this program is to provide guidance to local audit boards of afloat activities relative to the performance of auditing messes.

2. Objective of audit boards. To provide coverage on a periodic basis of certain fiduciary responsibilities of the mess custodian/treasurer and to advise the commanding officer of any deficiencies and recommend corrective action.

### 3. Responsibilities of commanding officers

a. The adequacy of local audit board reviews and corrective actions resulting therefrom is the responsibility of commanding officers. Reviews by auditors have often disclosed that local audit boards are not effectively fulfilling their assigned responsibilities. Significant deficiencies have been found in local audit board operations and the recurrence of many of these deficiencies could be precluded by commanding officers. Action to assure that adequate command attention is given to the requirements of this audit guide will assist in minimizing the deficiencies found.

b. The best-qualified personnel should be assigned to local audit boards. Individuals appointed should serve for as long as they are attached to the activity.

c. All training on audit procedures that is available to the command will be used to the fullest extent possible in order to enhance the expertise of audit board members. Members should be familiar with all pertinent directives.

d. Recommendations made by the local audit board will be given prompt consideration and a written response of corrective action taken will be made.

e. Appropriate action, as required by these recommendations, will be instituted immediately and follow-up action will be made to ensure continued compliance with the recommendations.

### 4. Audit working papers

a. Audit working papers are important records of the board and, when completed, should reflect all the procedures that were employed or followed during the course of the audit. The working papers should be prepared with care and in a neat and orderly manner

b. The papers should be completely indexed and securely fastened together with a cover sheet showing the name of the mess audited, the name of the ship, the names of the audit board members, the date the work was completed, and the period covered by the audit. Each working paper should be on standard size columnar paper and should show:

- (1) the name of the mess;
- (2) the name of the ship;
- (3) the name of the account analyzed or phase examined;
- (4) the audit date or period; and
- (5) a description of the work performed in verification of the account or operation

c. Audit working papers should be prepared in connection with accounts of cash on hand, bank reconciliations, analyses of account balances, analysis of entries made to the accounts during the period under review, special tests made of inventories and receipts, and these papers, together with pertinent notes and memorandums should serve as a basis for comments in the audit report to the commanding officer.

d. Working papers should be retained for review for a period of three years after which time they should be retired to the Federal Records Center with an appropriate destruction date assigned.

#### 5. General instructions

a. All audit steps in this program deal with areas that may be susceptible to fraud; therefore, all steps should be performed during the audit of this functional area.

b. The program's audit steps delineate regulatory prescribed conditions and are divided into functional areas. When time permits, all steps should be covered in each audit. When audited conditions are in accordance with the guidance, the auditor shall so indicate in the "Remarks" column and affix his/her initials and date, with an appropriate comment. When the audit step has no application to the fund under audit, the auditor will mark "N/A" in the "Remarks" column. When observed operating conditions are not in accordance with the prescribed guidance, the findings shall be reported to the commanding officer with recommendations directed to the mess treasurer or mess caterer, as appropriate.

| Audit Steps                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Remarks |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| <p style="text-align: center;"><b>Section B: Administration</b></p> <p>1. The following publications should be available:</p> <p>Food Service Management--General Messes (NAVSUP Pub 486, Vol. 1)</p> <p>Food Service Management--Officers' Quarters and Messes Afloat and Chief Petty Officers' Messes Afloat (NAVSUP P-486, Vol. II)</p> <p>Food Service Operations (NAVSUP Pub 421)</p> <p>2. The following letters of designation/authorization must be on file and be signed by the commanding officer:</p> <p style="padding-left: 40px;">a. Appointment of mess treasurer/caterer or wardroom mess officer giving full description of duties;</p> <p style="padding-left: 40px;">b. Appointment of an audit board comprised of three or more persons;</p> <p style="padding-left: 40px;">c. Establishment of a bank account with a maximum amount which the mess treasurer is authorized to have on hand; and</p> <p style="padding-left: 40px;">d. Establishment of a petty cash fund and change funds, if applicable.</p> <p>3. Implementing instructions for those functional areas not covered in sufficient detail in existing directives should be held.</p> <p>4. Corrective action should have been taken on all deficiencies noted on prior audits. Therefore, the audit board should obtain copies of all such reports made to the local audit board, and type commanders, and make sure that corrective action has been initiated on all deficiencies noted.</p> <p style="text-align: center;"><b>Section C: Cash Control Procedures</b></p> <p>1. Cash is the most liquid asset of a mess fund and, as such, requires tighter controls and special attention at each transaction point. The following audit steps will not be all inclusive because of peculiarities of certain operations. Likewise, all steps will not apply to every fund. The primary aim of these steps is to assure that adequate safeguards exist for cash assets from the point when funds are turned over to the custodian, through the banking process, and to final disposition via authorized expenditure.</p> |         |

| Audit Steps                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Remarks |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| <p><b>2. <u>Cash receipts</u></b></p> <p>a. All cash receipts should be substantiated by a prenumbered two-part receipt; one provided to the person turning in monies, and one retained by the fund custodian. Exceptions to the above statement should be held to an absolute minimum.</p> <p>b. Cash receipts should be safeguarded in a safe, appropriate to the size of the fund, and to which only the custodian has access.</p> <p>c. Cash should be deposited in the local bank when in port, or with the disbursing officer when deployed, when receipts exceed the amount authorized by the commanding officer.</p> <p>d. Change funds should be verified on a surprise basis as least monthly by the mess treasurer and the audit board.</p> <p><b>3. <u>Bank checking accounts</u></b></p> <p>a. The bank statement should be reconciled with the mess treasurer's records on a monthly basis by members of the audit board.</p> <p>b. At the time of audit, reconcile the bank balance as reported by the bank with the balance recorded in the checkbook and with the balance in the record of collections and expenditures. This reconciliation should be made as of the last day of the month preceding the month of audit.</p> <p>c. The checking account should be maintained at the onbase branch banking facility, if one is available.</p> <p><b>4. <u>Petty cash fund</u></b>. The petty cash fund is a revolving fund used to make small dollar value nonroutine, nonrepetitive purchases. The fund is established initially by drawing a check made payable to petty cash and purchases are made using cash from the fund with a petty cash voucher prepared to substantiate the purchase. At any time the value of the fund, which includes both cash and vouchers, must be equal to the authorized amount of the fund. Reimbursements to petty cash are made when cash in the fund is near depletion and a check is then prepared to reimburse for those petty cash vouchers held by the petty cash fund custodian. A few simple checks are required to audit this fund.</p> <p>a. Authorized size of the petty cash fund should not exceed \$50.</p> <p>b. Purchases exceeding \$25 should not be made from petty cash.</p> <p>c. Petty cash vouchers should be prenumbered and used in sequence.</p> |         |

| Audit Steps                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Remarks |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| <p>d. Surprise cash verifications should be made each month by the mess treasurer.</p> <p>e. The fund should not be used as a routine means of making repetitive purchases of the same item.</p> <p>f. At the time of audit, verify by actual count that the total value of the fund equals the amount authorized by the commanding officer.</p> <p><b>5. Disbursements.</b> Disbursements of mess funds should be made for authorized purposes only. In order to verify that mess funds are being spent in accordance with existing directives, a sample of disbursements should be selected by the audit board. This sample should be representative of the types of expenditures made by the fund. A check should then be made of the legality, authorization, and supporting documentation for those selected transactions.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |         |
| <p style="text-align: center;"><b>Section D: Procurement</b></p> <p>1. <u>General.</u> The intent of the regulations pertaining to procurements by mess funds is to require the fund to purchase the best merchandise at the lowest possible cost. This intent can be met in every instance through competitive purchasing procedures. Formal advertising for each purchase is not necessary, but each purchase should be made only after more than one source of supply is checked for price. The following steps should be verified for a representative sample of procurement actions:</p> <p>a. Federal sources of supply should be used whenever possible.</p> <p>b. Purchase should be made only after an evaluation of competitive prices has been made. This can be done by telephone, catalogue quotations, or personal visits to shops. This comparison shopping should be documented and available in the files.</p> <p>c. A purchase order (NAVCOMPT Form 2213), or other authorizing document, should be prepared for all purchases except from petty cash.</p> <p>d. Proper separation of duties, should require that one person prepare the purchase order, another receive the material, and a third person pay the bill. This separation of functions provides the necessary controls to preclude unauthorized purchases and payment for goods not received by the fund.</p> |         |



| Audit Steps                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Remarks |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| <p style="text-align: center;"><b>Section E: Financial Records</b></p> <p>1. Financial records should be maintained in sufficient detail to permit the treasurer to prepare the necessary reports. Elaborate records are not necessary, but they should be maintained in ink and in a neat and orderly manner. Although this section pertains to financial records, it should be noted that other records do exist and audit coverage is provided in other sections.</p> <p>2. The basic requirement is to verify the correctness of the Monthly Financial Operating Statement for Messes Afloat (NAVSUP Form 1367). Therefore, it is necessary to have a copy of the report to be audited, the record of collections, record of expenditures, listing of accounts payable, listing of accounts receivable, record of mess members, the checkbook which has been reconciled with the current bank statement, and the receipt book for the period being audited. Although the following steps are not all-inclusive, they should assure that the report is accurate.</p> <p style="padding-left: 40px;">a. Cash Accounts</p> <p style="padding-left: 80px;">(1) Cash Brought Forward must agree with Cash on Hand End of Month from the prior month's statement.</p> <p style="padding-left: 80px;">(2) Receipts from various sources must agree with the duplicate copies of receipts retained by the treasurer and the record of collections.</p> <p style="padding-left: 80px;">(3) Expenditures in the various categories must be substantiated by checks or, if payment is made in cash, by substantive proof that cash was received by the payee. Every attempt should be made to make payments, other than for petty cash, on a check basis.</p> <p style="padding-left: 80px;">(4) Cash on Hand End of Month must be verified by actual reconciled bank balance plus any cash in the custody of the treasurer.</p> <p style="padding-left: 40px;">b. Balance Sheet</p> <p style="padding-left: 80px;">(1) Cash on Hand This Date must be verified by actual reconciled bank balance plus any cash in the custody of the treasurer.</p> <p style="padding-left: 80px;">(2) Accounts Receivable from mess shares, mess bills and commuted rations must be verified against the listing of accounts receivable. A representative sample should be verified by contacting the mess member or disbursing officer. A list of all accounts receivable should be on the reverse of the operating statement.</p> <p style="padding-left: 80px;">(3) Inventory of Provisions must be substantiated by a physical inventory which is conducted as of the last of the month and witnessed by at least one member of the audit board.</p> |         |

| Audit Steps                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Remarks |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| <p>(4) Accounts Payable to mess members, supply officer, and commercial dealers must be verified against the listing of accounts payable. Also, a representative sample should be checked by direct contact with the supply officer or commercial vendor. Total should agree with the listing on the reverse of the operating statement.</p> <p>c. Mess Share. Mathematical computations should be made to verify the accuracy of these figures. Number of mess members should be verified with the record of mess members.</p> <p>d. Provisions Consumed</p> <p>(1) Inventory End of Previous Month should be verified by comparison with last month's statement.</p> <p>(2) Provisions Received. This figure must be verified with other local vouchers and receipt documents to assure that all provisions received during the month are included.</p> <p>(3) Inventory End of Month must be substantiated by a physical inventory which is conducted as of the last day of the month and witnessed by at least one member of the audit board.</p> <p>e. Cost Per Man</p> <p>(1) These computations must be checked for mathematical accuracy.</p> <p>(2) If the cost per man in an Officers' Mess is less than the value of the enlisted commuted ration, the difference must be rebated to the disbursing officer.</p> <p>3. Food Cost Control Record should be maintained for messes that serve 20 members or more. This record should be maintained on a current and accurate basis. The accuracy of this form should be determined by comparison to the appropriate sections of the operating statement.</p> <p>4. For Chief Petty Officers' Messes, the net worth, which can be accumulated, cannot exceed one-half month's commuted rations allowance value multiplied by the average number of mess members during the most recent deployment of 30 days or more. Net worth in excess of that amount must be rebated to the disbursing officer.</p> <p>5. The audit board is now in a position to determine whether or not they can sign the certification on the operating statement. Finally, any deficiencies noted in this program should be reported to the commanding officer and recommendations for corrective action made to the mess treasurer/caterer.</p> |         |

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to  
OFFICERS' QUARTERS AND MESSES AFLOAT AND CHIEF **PETTY**  
OFFICERS' MESSES AFLOAT

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